

**DELAWARE  
FORM 200-01-X**

**2017  
RESIDENT AMENDED  
PERSONAL INCOME TAX RETURN**

DO NOT WRITE OR STAPLE IN THIS AREA

ATTACH LABEL

or Fiscal year beginning  
Your Social Security No.

and ending  
Spouse's Social Security No.

FILING STATUS (MUST CHECK ONE)

\*\*\*\*\*

\*\*\*\*\*

1. Single, Divorced, Widow(er) 3. Married & Filing Separate Forms 5. Head of Household

Your Last Name  
**BIDEN JR.**

First Name and Middle Initial, Jr., Sr., III., etc. 2. **JOSEPH R.**

4. ☒ Married & Filing Combined Separate on this Form

Spouse's Last Name  
**BIDEN**

Spouse's First Name, Jr., Sr., III., etc. **JILL**

If you were a part-year resident in 2017, give the dates you resided in Delaware.  
From 2017 To 2017

Present Home Address (Number and Street)

Apt. #

Month Day

Month Day

Form DE2210 Attached

Filing Status 4 ONLY

All other filing statuses

City  
**WILMINGTON**

State  
**DE**

ZIP Code

Spouse Information  
COLUMN A

You OR  
You plus Spouse  
COLUMN B

COMPLETE ALL SECTIONS OF THIS RETURN. NAMES AND SSN'S MUST MATCH ORIGINAL

CORRECTED AMOUNTS

1. DELAWARE ADJUSTED GROSS INCOME 1 778,837 10,192,553

2a. If you elect the DELAWARE STANDARD DEDUCTION check here

Filing Statuses 1, 3 & 5 Enter \$3250 in Column B

Filing Status 2 Enter \$6500 in Column B

Filing Status 4 Enter \$3250 in Column A and in Column B



DF21117011019

b. If you elect the DELAWARE ITEMIZED DEDUCTIONS check here ☒ X

Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from page 2, Line 51, in Column B.

Filing Status 4 enter itemized deductions from page 2, Line 51, in Columns A and B.

2 585,701 340,703

3. ADDITIONAL STANDARD DEDUCTIONS  
CHECK BOX(ES) (Not allowed with Itemized Deductions - See Instructions)

If SPOUSE was 65 or over and/or Blind If YOU were 65 or over and/or Blind

3

4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here

4

585,701 340,703

5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount

5

193,136 9,851,850

6. Tax Liability from Tax Rate Table/Schedule

11,730

649,206

6

7. Tax on Lump Sum Distribution (Form 329)

7

8. TOTAL TAX - Add Lines 6 and 7 and enter here

8

11,730

649,206

9a. Enter number of exemptions claimed on Federal return

2 X \$110.

9a

110

110

On Line 9a, enter the number of exemptions for:

Column A 1 Column B 1

9b. CHECK BOX(ES)

Spouse 60 or over (Column A)

☒ X

Self 60 or over (Column B)

☒ X

Enter number of boxes checked on Line 9b.

2 X \$110.

9b

110

110

10. Tax imposed by State of **IL** (Must attach copy of other state return)

10

1,347

85,124

11. Vol. Firefighter Co. # - Spouse (Column A)

Self (Column B)

Enter credit amount

11

12. Other Non-Refundable Credits (See Instructions)

12

13. Child Care Credit. (Must attach Form 2441.) (Enter 50% of Federal Credit.)

13

14. Earned Income Tax Credit. (See Instructions)

14

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here

15

1,567

85,344

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)

16

10,163

563,862

17. Delaware Tax Withheld (attach W2s/1099)

615

9,349

17

18. Estimated Tax Paid & Payments with Extensions

315,000

315,000

18

19. S Corp Payments & Refundable Business Credits

19

20. 2017 Capital Gains Tax Payments

20

21. Amount paid (If any, see instructions)

239,263

21

22. TOTAL Refundable Credits. Add Lines 17, 18, 19, 20, and 21 and enter here

22

315,615

563,612

23. Refund Received (if any, see instructions)

23

239,263

24. Estimated tax carryover and/or Special Funds contributions as shown on original return

24

66,269

25. Subtract Lines 23 and 24 from Line 22

25

10,083

563,612

26. BALANCE DUE. If Line 16 is greater than Line 25, subtract 25 from 16 and enter here

26

80

250

27. OVERPAYMENT. If Line 25 is greater than Line 16, subtract 16 from 25 and enter here

27

28. AMOUNT OF LINE 27 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)

ENTER > 28

29. PENALTIES AND INTEREST DUE

ENTER > 29

30. NET BALANCE DUE (Line 26 plus Lines 28 and 29)

PAY IN FULL > 30

330

31. NET REFUND (subtract Lines 28 and 29 from Line 27)

ZERO DUE/TO BE REFUNDED > 31

REMIT FORM TO:

NET BALANCE DUE (LINE 30): P.O. BOX 508, WILMINGTON, DE 19899-0508

NET REFUND (LINE 31): P.O. BOX 8765, WILMINGTON, DE 19899-8765

ZERO DUE (LINE 31): P.O. BOX 8711, WILMINGTON, DE 19899-8711

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE



DF21117021019

NOTE: IF YOUR ORIGINAL RETURN WAS FILED USING TWO SEPARATE FORMS, YOU MUST FILE TWO SEPARATE AMENDED FORMS

IS AN AMENDED FEDERAL RETURN BEING FILED? ☒ YES ☐ NO

IF NO, PLEASE EXPLAIN, IF THE CHANGES PERTAIN TO THE DE RETURN ONLY, LIST THE LINE NUMBERS BEING AMENDED.

HAS THE DELAWARE DIVISION OF REVENUE ADVISED YOU YOUR ORIGINAL RETURN IS BEING AUDITED? ☐ YES ☒ NOIS THIS AMENDED RETURN BEING FILED AS A PROTECTIVE CLAIM? ☐ YES ☒ NOA DETAILED EXPLANATION OF ALL CHANGES MUST BE PROVIDED IN THIS SPACE. ALL SUPPORTING SCHEDULES AND/OR DOCUMENTATION MUST BE ATTACHED  
SEE STATEMENT 1

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

## MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

## SECTION A - ADDITIONS (+)

		Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
32. Enter Federal AGI amount. See Instructions	32	798,326	10,232,983
33. Interest on State & Local obligations other than Delaware	33		
34. Fiduciary adjustment, oil depletion	34		
35. TOTAL - Add Lines 33 and 34	35		
36. Subtotal. Add Lines 32 and 35	36	798,326	10,232,983

## SECTION B - SUBTRACTIONS (-)

37. Interest received on U.S. Obligations	37		
38. Pension/Retirement Exclusions (See Instructions.)	38	12,500	12,500
39. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL Carry forward	39		
40. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist.	40	6,989	27,930
41. SUBTOTAL. Add Lines 37, 38, 39 and 40 and enter here	41	19,489	40,430
42. Subtotal. Subtract Line 41 from Line 36	42	778,837	10,192,553
43. Exclusion for certain persons 60 and over or disabled	43		
44. TOTAL - Add Lines 41 and 43	44	19,489	40,430
45. DELAWARE ADJUSTED GROSS INCOME. Subtract line 44 from Line 36. Enter here and on Page 1, Line 1	45	778,837	10,192,553

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If Columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

46. Enter total itemized Deductions. (See Instructions)	46	846,160	606,510
47. Enter Foreign Taxes Paid (See Instructions)	47		
48. Enter Charitable Mileage Deduction (See Instructions)	48		
49. SUBTOTAL - Add Lines 46, 47, and 48 and enter here	49	846,160	606,510
50a. Enter State Income Tax included in Line 48 above (See Instructions)	50a	260,459	265,807
50b. Enter Form 700 Tax Credit Adjustment (See Instructions)	50b		
51. TOTAL - Subtract Line 50a and 50b from Line 49. Enter here and on Page 1, Line 2 (See Inst.)	51	585,701	340,703

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE	DATE	TELEPHONE NUMBER	SPOUSE SIGNATURE (if Filing Joint)	DATE
<i>[Signature]</i>	7-7-19		<i>[Signature]</i>	7-7-19
SIGNATURE OF PREPARER		PREPARER'S EIN OR SSN	PREPARER'S PHONE	

STREET ADDRESS OF PREPARER

CITY

MD  
STATE20814293  
ZIP

(Rev 10/2017) 1019

Toll-free telephone number (Delaware only) 1-800-292-7826

742132 12-06-17

2017 R

DELAWARE INDIVIDUAL RESIDENT  
INCOME TAX RETURN  
FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

For Fiscal year beginning  
Your Social Security No.and ending  
Spouse's Social Security No.

ATTACH LABEL HERE

\*\*\*\*\*

\*\*\*\*\*

Your Last Name

First Name and Middle Initial Jr., Sr., III, etc.

Spouse's Last Name

Spouse's First Name Jr., Sr., III, etc.

BIDEN JR.

JOSEPH R.

Present Home Address (Number and Street)

Apt. #

City

State

ZIP Code

FILING STATUS (MUST CHECK ONE)

WILMINGTON

DE

1.

Single, Divorced,  
Widow(er)

3.

Married & Filing Separate  
Forms

5.

Head of  
Household

Form DE2210 If you were a part-year resident in 2017, give the dates you resided in Delaware:

2017

2017 2.

Joint

4. X

Married &amp; Filing Combined Separate on this form

Attached

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

Column A

Column B

1. DELAWARE ADJUSTED GROSS INCOME. Begin Return on Page 2, Line 29, then enter amount from Line 42 here ▶ 1

778,837

10,192,553

2a. If you elect the DELAWARE STANDARD DEDUCTION check here

Filing Statuses 1, 3 & 5 enter \$3250 in Column B; Filing Status 2 enter \$6500  
in Column B; Filing Status 4 enter \$3250 in Column A and in Column B

DF20117011019

If you elect the DELAWARE ITEMIZED DEDUCTIONS check here X

b. Filing Statuses 1, 2, 3 and 5, enter itemized deductions from Page 2, Line 48 in Column B

Filing Status 4 enter itemized deductions from Page 2, Line 48 in Columns A and B

2

585,701

340,703

3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)

Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return  
(Filing status 4), enter the total for each appropriate column. All others enter total in Column B.

Column A - if SPOUSE was: 65 or over

Blind

Column B - if YOU were: 65 or over

Blind

3

4. TOTAL DEDUCTIONS- Add line 2 &amp; 3 and enter here

585,701

340,703

5. TAXABLE INCOME- Subtract Line 4 from Line 1, and Compute Tax on this amount

193,136

9,851,850

6. Tax Liability from Tax Rate Table/Schedule

Column A

Column B

See Instructions

11,730

649,206

6

7. Tax on Lump Sum Distribution (Form 329)

7

8. TOTAL TAX - Add Lines 6 and 7 and enter here ▶ 8

11,730

649,206

9a. PERSONAL CREDITS If you are Filing Status 3, see instructions.

If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.  
Enter number of exemptions claimed on Federal return

2

x \$110

9a

110

110

On Line 9a, enter the number of exemptions for: Column A 1 Column B 1

9b. CHECK BOX(ES) Spouse 60 or over (Column A) X Self 60 or over (Column B) X

Enter number of boxes checked on Line 9b.

2

x \$110

9b

110

110

10. Tax imposed by State of IL (Must attach copy of DE Schedule I and other state return.)

1,347

85,124

11. Vol. Firefighter Co. # - Spouse (Column A)

Self (Column B)

Enter credit amount

11

12. Other Non-Refundable Credits (see instructions)

12

13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)

13

14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation

14

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 &amp; 14 and enter here

1,567

85,344

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)

10,163

563,862

17. Delaware Tax Withheld (Attach W2s/1099s)

615

9,349

17

18. 2017 Estimated Tax Paid &amp; Payments with Extensions

315,000

315,000

18

19. S Corp Payments and Refundable Business Credits

19

20. 2017 Capital Gains Tax Payments (Att. Form 5403)

20

21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here ▶ 21

315,615

324,349

22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here ▶ 22

239,513

23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here ▶ 23

305,452

24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III ... 24

25. AMOUNT OF LINE 23 TO BE APPLIED TO 2018 ESTIMATED TAX ACCOUNT ENTER ▶ 25

65,939

26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimated tax instructions ENTER ▶ 26

27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9)

PAY IN FULL ▶ 27

For all other filing statuses, enter Line 22 plus Lines 24 and 26

28. NET REFUND (For Filing Status 4, see instructions, page 9)

ZERO DUE/TO BE REFUNDED ▶ 28

1019

742001 11-01-17

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

**COLUMNS:** Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

## MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

## SECTION A - ADDITIONS (+)

	Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
29. Enter Federal AGI amount from Federal 1040, 1040A or 1040EZ	798,326	10,232,983
30. Interest on State & Local obligations other than Delaware		
31. Fiduciary adjustment, oil depletion		
32. TOTAL - Add Lines 30 and 31		
33. Subtotal. Add Lines 29 and 32	798,326	10,232,983

## SECTION B - SUBTRACTIONS (-)

34. Interest received on U.S. Obligations		
35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions)	12,500	12,500
36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL carry forward - please see instructions		
37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl./Certain Lump Sum Dist. (See instr.)	6,989	27,930
38. SUBTOTAL. Add Lines 34, 35, 36 and 37, and enter here	19,489	40,430
39. Subtotal. Subtract Line 38 from Line 33	778,837	10,192,553
40. Exclusion for certain persons 60 and over or disabled (See instructions)		
41. TOTAL - Add Lines 38 and 40	19,489	40,430
42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1	778,837	10,192,553

## SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

43. Enter total itemized Deduction from Schedule A, Federal Form, Line 29	846,160	606,510
44. Enter Foreign Taxes Paid (See instructions)		
45. Enter Charitable Mileage Deduction (See instructions)		
46. SUBTOTAL - Add Lines 43, 44, and 45 and enter here	846,160	606,510
47a. Enter State Income Tax Included in Line 43 above (See instructions)	260,459	265,807
47b. Enter Form 700 Tax Credit Adjustment (See instructions)		
48. TOTAL - Subtract Line 47a and 47b from Line 46. Enter here and on Page 1, Line 2 (See instr.)	585,701	340,703

## SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

a. Routing Number

b. Type: Checking Savings

c. Account Number

d. Is this refund going to or through an account that is located outside of the United States?

Yes No

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature	Date	Signature of Paid Preparer	Date
<i>[Signature]</i>	7-7-17	<i>[Signature]</i>	7/7/19
Spouse's Signature (Filing joint or combined return)	Date	Address	
<i>[Signature]</i>	7-7-19		
Home Phone	Business Phone	City	State ZIP
		BETHESDA	MD 20814293
E-Mail Address	EN, SSN or PTIN	Business Phone	E-Mail Address

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27):

DELAWARE DIVISION OF REVENUE

P.O. BOX 508

WILMINGTON, DE 19889-0508

742011 11-01-17

REFUND (LINE 28):

DELAWARE DIVISION OF REVENUE

P.O. BOX 8710

WILMINGTON, DE 19889-8710

ALL OTHER RETURNS:

DELAWARE DIVISION OF REVENUE

P.O. BOX 8711

WILMINGTON, DE 19889-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE  
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



Names:

JOSEPH R. BIDEN JR. &amp; JILL T. BIDEN

Social Security Number:

**COLUMNS:** Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
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**DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of	CA	(enter 2 character state name)	1	49,017
2. Tax imposed by State of	NY	(enter 2 character state name)	2	19,647
3. Tax imposed by State of	IL	(enter 2 character state name)	3	8,729
4. Tax imposed by State of	NJ	(enter 2 character state name)	4	5,889
5. Tax imposed by State of	NC	(enter 2 character state name)	5	1,842
6. Enter the total here and on Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return			6	1,347 85,124

**DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)**

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

**Qualifying Child Information**

7a. Child's First Name                      7b. Child's Last Name                      8. Child's SSN                      9. Child's Date of Birth

		CHILD 1		CHILD 2		CHILD 3	
10. Was the child under age 24 at the end of 2017, a student, and younger than you (or your spouse, if filing jointly)?	10	YES	NO	YES	NO	YES	NO
11. Was the child permanently and totally disabled during any part of 2017?	11	YES	NO	YES	NO	YES	NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B)	12						
13. Federal earned income credit from Federal Form 1040, Form 1040A, or Form 1040EZ	13						
14. Delaware EITC Percentage (20%)	14						.20
15. Multiply Line 13 by Line 14	15						
16. Enter the smaller of Line 12 or Line 15 above. Enter here and on Resident Return, Line 14	16						

See the instructions on Page 8 for ALL required documentation to attach.

**DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS**

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife	H. DE National Guard	O. Senior Trust Fund
B. U.S. Olympics	I. Juvenile Diabetes Fund	P. Veterans Trust Fund
C. Emergency Housing	J. Multiple Sclerosis Soc.	Q. Protect DE's Child Fnd
D. Breast Cancer Edu.	K. Ovarian Cancer Fnd	R. Food Bank of DE
E. Organ Donations	L. 21st Fund for Children	S. Sxx Cty Hab for Hum
F. Diabetes Education	M. White Clay Creek	T. Ctr DE Hab for Hum
G. Veterans Home	N. Home of the Brave	U. NCC Hab for Humanity

Enter the total Contribution amount here and on Resident Return, Line 24 ..... 17

**This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.**

DE 200-01-X

STATEMENT 1

A \$3,000 CHARITABLE CONTRIBUTION TO THE TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS WAS ACCIDENTALLY DEDUCTED TWICE ON THE ORIGINAL RETURN. THE EXTRA \$3,000 HAS BEEN REMOVED FROM SCHEDULE A.

THE TAXPAYER WAS AN EMPLOYEE OF THE U.S. GOVERNMENT DURING THE FIRST THREE WEEKS OF 2017, AFTER WHICH TIME HE LEFT OFFICE AND CHANGED RESIDENCE. IT DOES NOT APPEAR THAT THE TAXPAYER RECEIVED A W-2 REFLECTING THE INCOME RECEIVED DURING THOSE THREE WEEKS AND THE ASSOCIATED FEDERAL AND STATE TAX WITHHOLDINGS.

ACCORDINGLY, THE RETURN HAS BEEN AMENDED TO REPORT ADDITIONAL SALARY OF \$12,963, ADDITIONAL FEDERAL WITHHOLDING OF \$3,847 AND ADDITIONAL SOCIAL SECURITY TAXES OF \$804. ALSO, AN ADDITIONAL \$696 OF STATE INCOME TAXES, REFLECTING THE STATE TAX WITHHELD, HAVE BEEN DEDUCTED ON SCHEDULE A.

BECAUSE OF THE INCREASE IN ADJUSTED GROSS INCOME, THE SCHEDULE A LIMITATION ON DEDUCTIONS HAS INCREASED BY \$389.

THE INCREASE IN MEDICARE WAGES HAS INCREASED THE ADDITIONAL MEDICARE TAX, AS SHOWN ON FORM 8959, BY \$117.

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	2
STATE OF ILLINOIS, TAXPAYER			
DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)		10,192,553.	
ILLINOIS ADJUSTED GROSS INCOME		176,348.	
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)		649,206.	
TAX IMPOSED BY STATE OF ILLINOIS		8,729.	
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI			
= 176,348. / 10,192,553.		.017302	
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR			
= 649,206. X .017302		11,232.	
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX			
(B) TAX IMPOSED BY OTHER STATE			
(C) PRO-RATA TAX			
AMOUNT OF CREDIT, STATE OF ILLINOIS		8,729.	
STATE OF NORTH CAROLINA, TAXPAYER			
DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)		10,192,553.	
NORTH CAROLINA ADJUSTED GROSS INCOME		33,504.	
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)		649,206.	
TAX IMPOSED BY STATE OF NORTH CAROLINA		1,842.	
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI			
= 33,504. / 10,192,553.		.003287	
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR			
= 649,206. X .003287		2,134.	
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX			
(B) TAX IMPOSED BY OTHER STATE			
(C) PRO-RATA TAX			
AMOUNT OF CREDIT, STATE OF NORTH CAROLINA		1,842.	

JOSEPH R. BIDEN JR. & JILL T. BIDEN

STATE OF CALIFORNIA, TAXPAYER

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	10,192,553.
CALIFORNIA ADJUSTED GROSS INCOME	769,566.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	649,206.
TAX IMPOSED BY STATE OF CALIFORNIA	89,110.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 769,566. / 10,192,553.	.075503
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 649,206. X .075503	49,017.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	
AMOUNT OF CREDIT, STATE OF CALIFORNIA	49,017.

STATE OF NEW JERSEY, TAXPAYER

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	10,192,553.
NEW JERSEY ADJUSTED GROSS INCOME	92,463.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	649,206.
TAX IMPOSED BY STATE OF NEW JERSEY	6,757.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 92,463. / 10,192,553.	.009072
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 649,206. X .009072	5,889.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	
AMOUNT OF CREDIT, STATE OF NEW JERSEY	5,889.

STATE OF NEW YORK, TAXPAYER

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	10,192,553.
NEW YORK ADJUSTED GROSS INCOME	308,466.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	649,206.
TAX IMPOSED BY STATE OF NEW YORK	26,621.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 308,466. / 10,192,553.	.030264
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 649,206. X .030264	19,647.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	
AMOUNT OF CREDIT, STATE OF NEW YORK	19,647.
TOTAL TO FORM 200-01 OR 200-02, PAGE 1	85,124.

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	3
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## STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	778,837.
VIRGINIA ADJUSTED GROSS INCOME	89,421.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	11,730.
TAX IMPOSED BY STATE OF VIRGINIA	1,534.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 89,421. / 778,837.	.114814
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 11,730. X .114814	1,347.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	
AMOUNT OF CREDIT, STATE OF VIRGINIA	1,347.
TOTAL TO FORM 200-01, PAGE 1, LINE 10	1,347.

DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	4
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DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	6,989.	27,930.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	6,989.	27,930.

DE 200-01	DELAWARE ITEMIZED DEDUCTION WORKSHEET	STATEMENT	5
	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4			
B. TOTAL TAXES, SCHEDULE A, LINE 9	349,876.	386,737.	736,613.
C. INTEREST PAID, SCHEDULE A, LINE 15	11,910.	11,910.	23,820.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19	506,881.	506,881.	1,013,762.
E. CASUALTY & THEFT, SCHEDULE A, LN 20			
F. MISCELLANEOUS, SCHEDULE A, LINE 27			
G. OTHER MISC., SCHEDULE A, LINE 28			
1. TOTAL ITEMIZED DEDUCTIONS	868,667.	905,528.	1,774,195.
2. ENTER AMOUNT FROM 1040, LINE 38	798,326.	10,232,983.	11,031,309.
3. LIMITED ITEMIZED DEDUCTIONS DISALLOWED	22,507.	299,018.	321,525.
4. TOTAL ITEMIZED DEDUCTION. SUBTRACT LINE 3 FROM LINE 1	846,160.	606,510.	1,452,670.
TOTAL TO FORM 200-01, PAGE 2, LINE 43	846,160.	606,510.	



## DE 200-01 OTHER STATE TAXES SUBTRACTED FROM ITEMIZED DEDUCTIONS STATEMENT 6

ILLINOIS	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		8,729.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.
NORTH CAROLINA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		1,842.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.
CALIFORNIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		89,110.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.
NEW JERSEY	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		6,757.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.
NEW YORK	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		26,621.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.
VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	4,571.	0.
TAX LIABILITY	1,534.	
LESSER OF SCH A TAXES OR TAX LIABILITY	1,534.	0.
TOTAL OTHER STATE TAXES INCLUDED ON LINE 47A	1,534.	0.

Form 1040X

(Rev. January 2018)

Department of the Treasury - Internal Revenue Service

## Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.This return is for calendar year ☒ 2017 ☐ 2016 ☐ 2015 ☐ 2014

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial  
JOSEPH R. Last name  
BIDEN JR. Your social security numberIf a joint return, spouse's first name and initial  
JILL T. Last name  
BIDEN Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

WILMINGTON, DE

Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.

☐ Single ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)  
☒ Married filing jointly ☐ Qualifying widow(er)  
☐ Married filing separately

## Full-year coverage.

If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No." See instr.

☒ Yes ☐ No

Use Part III on page 2 to explain any changes

## Income and Deductions

	A. Original amount or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) - explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	11,018,346.	12,963.	11,031,309.
2 Itemized deductions or standard deduction	1,455,363.	-2,693.	1,452,670.
3 Subtract line 2 from line 1	9,562,983.	15,656.	9,578,639.
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29			
5 Taxable income. Subtract line 4 from line 3	9,562,983.	15,656.	9,578,639.

## Tax Liability

6 Tax. Enter method(s) used to figure tax: TCW	3,732,172.	6,200.	3,738,372.
7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/>			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	3,732,172.	6,200.	3,738,372.
9 Health care: individual responsibility (see instructions)			
10 Other taxes	6,151.	117.	6,268.
11 Total tax. Add lines 8, 9, and 10	3,738,323.	6,317.	3,744,640.

## Payments

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)	186,740.	4,651.	191,391.
13 Estimated tax payments, including amount applied from prior year's return			
14 Earned income credit (EIC)			
15 Refundable credits from: <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8982 or <input type="checkbox"/> other (specify):			

16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16	3,551,583.
17 Total payments. Add lines 12 through 15, column C, and line 16	17	3,742,974.

## Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18	
19 Subtract line 18 from line 17 (If less than zero, see instructions.)	19	3,742,974.
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference	20	1,666.
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21	
22 Amount of line 21 you want refunded to you	22	
23 Amount of line 21 you want applied to your (enter year): estimated tax 23		

Complete and sign this form on Page 2.

**Part I Exemptions**

Complete this part only if any information relating to exemptions has changed from what you reported on the return you are amending. This would include a change in the number of exemptions, either personal exemptions or dependents.

See Form 1040 or Form 1040A Instructions and Form 1040X instructions.

		A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
24 Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself	24			
25 Your dependent children who lived with you	25			
26 Your dependent children who didn't live with you due to divorce or separation	26			
27 Other dependents	27			
28 Total number of exemptions. Add lines 24 through 27	28			
29 Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4 on page 1 of this form	29			

30 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**Part II Presidential Election Campaign Fund**

Checking below won't increase your tax or reduce your refund.

- ☐ Check here if you didn't previously want \$3 to go to the fund, but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.**

▶ Attach any supporting documents and new or changed forms and schedules.

SEE STATEMENT 1

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

▶ Joe Biden 7-7-19 VICE PRESIDENT  
Your signature Date Your occupation

▶ Jill T. Biden 7-7-19 TEACHER  
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer Use Only

▶ Walter H. Deyhle 7/7/19 GELMAN, ROSENBERG & FREEDMAN  
Preparer's signature Date Firm's name (or yours if self-employed)

WALTER H DEYHLE, CPA

Print/voice preparer's name

BETHESDA, MD 20814-2930

Firm's address and ZIP code

☐ Check if self-employed

PTIN

718702  
01-23-18 For forms and publications, visit IRS.gov.

Phone number

FIN

Form 1040X (Rev. 1-2018)

A \$3,000 CHARITABLE CONTRIBUTION TO THE TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS WAS ACCIDENTALLY DEDUCTED TWICE ON THE ORIGINAL RETURN. THE EXTRA \$3,000 HAS BEEN REMOVED FROM SCHEDULE A.

THE TAXPAYER WAS AN EMPLOYEE OF THE U.S. GOVERNMENT DURING THE FIRST THREE WEEKS OF 2017, AFTER WHICH TIME HE LEFT OFFICE AND CHANGED RESIDENCE. IT DOES NOT APPEAR THAT THE TAXPAYER RECEIVED A W-2 REFLECTING THE INCOME RECEIVED DURING THOSE THREE WEEKS AND THE ASSOCIATED FEDERAL AND STATE TAX WITHHOLDINGS.

ACCORDINGLY, THE RETURN HAS BEEN AMENDED TO REPORT ADDITIONAL SALARY OF \$12,963, ADDITIONAL FEDERAL WITHHOLDING OF \$3,847 AND ADDITIONAL SOCIAL SECURITY TAXES OF \$804. ALSO, AN ADDITIONAL \$696 OF STATE INCOME TAXES, REFLECTING THE STATE TAX WITHHELD, HAVE BEEN DEDUCTED ON SCHEDULE A.

BECAUSE OF THE INCREASE IN ADJUSTED GROSS INCOME, THE SCHEDULE A LIMITATION ON DEDUCTIONS HAS INCREASED BY \$389.

THE INCREASE IN MEDICARE WAGES HAS INCREASED THE ADDITIONAL MEDICARE TAX, AS SHOWN ON FORM 8959, BY \$117.

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning

, 2017, ending

, 20

See separate instructions.

Your first name and initial

JOSEPH R.

Last name

BIDEN JR.

Your social security number

If a joint return, spouse's first name and initial

JILL T.

Last name

BIDEN

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

WILMINGTON, DE

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name

Foreign province/state/county

Foreign postal code

☒ You ☒ Spouse

## Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) (see instructions)

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☒ Spouse

## c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If a child under age 17 qualifying for child tax creditIf more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b 2

No. of children on 6c who:

● lived with you  
● did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed 2

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

STMT 8

7

720,087.

8a Taxable interest. Attach Schedule B if required

8a

7,669.

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

9a

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

STMT 4 STMT 6

10

0.

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

862.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

13

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions

15a

b Taxable amount

15b

961.

16a Pensions and annuities

16a

241,894.

b Taxable amount

16b

213,195.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

10,060,058.

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

20a Social security benefits

20a

41,081.

b Taxable amount

20b

34,919.

21 Other income. List type and amount

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

22

11,037,751.

## Adjusted Gross Income

23 Educator expenses

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 Deductible part of self-employment tax. Attach Schedule SE

27

12.

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction

29

6,430.

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction

32

33 Student loan interest deduction

33

34 Tuition and fees. Attach Form 8917

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 35

36

6,442.

37 Subtract line 36 from line 22. This is your adjusted gross income

37

11,031,309.

Tax and Credits		38 Amount from line 37 (adjusted gross income)		38	11,031,309.
<b>Standard Deduction for:</b> • People who check any box on line 38a or 38b or who can be claimed as a dependent, see instructions.  • All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350	38a Check <input checked="" type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind.	Total boxes checked		39a	2
	if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind.			39b	
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here				
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40	1,452,670.	
	41 Subtract line 40 from line 38		41	9,578,639.	
	42 Exemptions. If line 38 is \$168,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.		42	0.	
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	9,578,639.	
	44 Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>		44	3,738,372.	
	45 Alternative minimum tax. Attach Form 6251		45		
	46 Excess advance premium tax credit repayment. Attach Form 8862		46		
47 Add lines 44, 45, and 46		47	3,738,372.		
48 Foreign tax credit. Attach Form 1116 if required		48			
49 Credit for child and dependent care expenses. Attach Form 2441		49			
50 Education credits from Form 8863, line 19		50			
51 Retirement savings contributions credit. Attach Form 8880		51			
52 Child tax credit. Attach Schedule 8812, if required		52			
53 Residential energy credits. Attach Form 5695		53			
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		54			
55 Add lines 48 through 54. These are your total credits		55			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56	3,738,372.		
57 Self-employment tax. Attach Schedule SE		57	23.		
58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58			
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59			
60a Household employment taxes from Schedule H		60a	1,357.		
b First-time homebuyer credit repayment. Attach Form 5405 if required		60b			
61 Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>		61			
62 Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)		62	4,888.		
63 Add lines 56 through 62. This is your total tax		63	3,744,640.		
<b>Payments</b>					
64 Federal income tax withheld from Forms W-2 and 1099		64	178,198.		
65 2017 estimated tax payments and amount applied from 2016 return		65			
If you have a qualifying child, attach Schedule EIC.	66a Earned income credit (EIC)	66a			
	b Nontaxable combat pay election	66b			
	67 Additional child tax credit. Attach Schedule 8812	67			
	68 American opportunity credit from Form 8863, line 8	68			
	69 Net premium tax credit. Attach Form 8962	69			
	70 Amount paid with request for extension to file	70			
	71 Excess social security and tier 1 RRTA tax withheld	71	13,193.		
	72 Credit for federal tax on fuels. Attach Form 4136	72			
	73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73			
	74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments		74	191,391.	
<b>Refund</b>					
75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75			
Direct deposit? See instructions.	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a			
	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number				
77 Amount of line 75 you want applied to your 2018 estimated tax		77			
<b>Amount You Owe</b>					
78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions		78	3,553,249.		
79 Estimated tax penalty (see instructions)		79			
<b>Third Party Designee</b>					
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No					
Designee's name <b>WALTER H DEYHLE, CPA</b> Phone <b>7-7-19</b> Personal identification number (PIN)					
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all income and deductions. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Your signature <b>[Signature]</b> Date <b>7-7-19</b> Your occupation <b>VICE PRESIDENT</b> Daytime phone number					
Spouse's signature, if a joint return, must sign. Date <b>7-7-19</b> Spouse's occupation <b>TEACHER</b> If the IRS sent you an Identity Protection PIN, enter it here					
Print type preparer's name <b>WALTER H DEYHLE, CPA</b> Preparer's signature <b>[Signature]</b> Date <b>7/7/19</b> Check <input type="checkbox"/> self-employed <input type="checkbox"/> PTIN					
<b>Paid Preparer Use Only</b>					
Firm's name <b>GELMAN, ROSENBERG &amp; FREEDMAN</b> Firm's EIN					
Firm's address <b>BETHESDA, MD 20814-2930</b> Phone no.					



**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 07

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

<b>Medical and Dental Expenses</b>	Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)		1	
2	Enter amount from Form 1040, line 38	2		
3	Multiply line 2 by 7.5% (0.075)		3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	0.
<b>Taxes You Paid</b>	5 State and local (check only one box):			
	a <input checked="" type="checkbox"/> Income taxes, or	SEE STATEMENT 13	5	722,898.
	b <input type="checkbox"/> General sales taxes		6	13,715.
6	Real estate taxes (see instructions)		7	
7	Personal property taxes		8	
8	Other taxes. List type and amount ►		9	736,613.
9	Add lines 5 through 8			
<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098	10	23,820.
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. See instructions	14	
	15	Add lines 10 through 14	15	23,820.
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	1,013,762.
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	1,013,762.
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ►	21	
	22	Tax preparation fees	22	
	23	Other expenses - investment, safe deposit box, etc. List type and amount ►	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38	25	
	26	Multiply line 25 by 2% (0.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
<b>Other Miscellaneous Deductions</b>	28	Other - from list in instructions. List type and amount ►	28	
<b>Total Itemized Deductions</b>	29	Is Form 1040, line 38, over \$156,900? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	1,452,670.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>		

**SCHEDULE B**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 08

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Part I		Amount
<b>Interest</b>	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶	
	MASSACHUSETTS MUTUAL LIFE INSURANCE CO	23.
	MASSACHUSETTS MUTUAL LIFE INSURANCE CO	13.
	MASSACHUSETTS MUTUAL LIFE INSURANCE CO	37.
	PNCBANK, NATIONAL ASSOCIATION	218.
	UNITED STATES SENATE FEDERAL CREDIT UNION	15.
	MANUFACTURERS AND TRADERS TRUST ASSOCIATION	6,945.
	NEW CASTLE COUNTY SCHOOL EMPLOYEES	4.
	FROM K-1 - CELTICCAPRI CORP	414.
2 Add the amounts on line 1	2	7,669.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	4	7,669.

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**Note:** If line 4 is over \$1,500, you must complete Part III.

Part II		Amount
<b>Ordinary Dividends</b>	5 List name of payer ▶	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6	

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**Note:** If line 6 is over \$1,500, you must complete Part III.

Part III		Yes	No
<b>Foreign Accounts and Trusts</b>	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
	7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8 During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?		X	

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LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2017

## Interest and Dividend Summary

Name: JOSEPH R. BIDEN JR. & JILL T. BIDEN

FEIN/SSN:

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends	Capital Gain Distributions	Federal Income Tax Withheld	State Tax Withheld	Foreign Tax Paid
MASSACHUSETTS MUTUAL LIFE											
INSURANCE CO	23.										
MASSACHUSETTS MUTUAL LIFE											
INSURANCE CO	13.										
MASSACHUSETTS MUTUAL LIFE											
INSURANCE CO	37.										
PNCBANK, NATIONAL ASSOCIATION	218.								60.		
UNITED STATES SENATE FEDERAL											
CREDIT UNION	15.										
MANUFACTURERS AND TRADERS											
TRUST ASSOCIATION	6,945.										
NEW CASTLE COUNTY SCHOOL											
EMPLOYEES	4.										
FROM K-1 - CELTICCAPRI CORP	414.										
TOTALS	7,669.								60.		

**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Net Profit From Business**

**(Sole Proprietorship)**

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

**JILL T. BIDEN**

**Part I General Information**

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

**And You:**

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

**A** Principal business or profession, including product or service  
**AUTHOR**

**B** Enter business code (see inst)  
► **711510**

**C** Business name. If no separate business name, leave blank.  
**JILL BIDEN**

**D** Enter your EIN (see inst)

**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code  
**WILMINGTON, DE**

**F** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ Yes ☒ No

**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part II Figure Your Net Profit**

<b>1</b> Gross receipts. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <b>STMT 16</b> <input type="checkbox"/>	<b>1</b>	<b>862.</b>
<b>2</b> Total expenses (see instructions). If more than \$5,000, you must use Schedule C	<b>2</b>	<b>0.</b>
<b>3</b> Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> , and <b>Schedule SE, line 2</b> . (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on <b>Form 1041, line 3</b>	<b>3</b>	<b>862.</b>

**Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.**

**4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /

**5** Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

**a** Business **b** Commuting **c** Other

**6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

**7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

**8a** Do you have evidence to support your deduction? ☐ Yes ☐ No

**b** If "Yes," is the evidence written? ☐ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).

Schedule C-EZ (Form 1040) 2017

## Schedule C - Two-Year Comparison Worksheet

2017

Business Name:  
JILL BIDEN

	Description	Tax Year 2016	Tax Year 2017	Increase (Decrease)
<b>INCOME</b>				
<b>GROSS INCOME</b>				
		1,362.	862.	-500.
<b>NET PROFIT OR (LOSS)</b>				
		1,362.	862.	-500.

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2017.06000 BIDEN JR., JOSEPH

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## SCHEDULE E

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

JOSEPH R. BIDEN JR. &amp; JILL T. BIDEN

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ NoB If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A WILMINGTON, DE

B

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1		A 365		<input type="checkbox"/>
B		B		<input type="checkbox"/>
C		C		<input type="checkbox"/>

## Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income: Properties: A B C

3 Rents received 3 19,800.

4 Royalties received 4

Expenses:

5 Advertising 5

6 Auto and travel (see instructions) 6

7 Cleaning and maintenance 7

8 Commissions 8

9 Insurance 9

10 Legal and other professional fees 10

11 Management fees 11

12 Mortgage interest paid to banks, etc. (see instructions) 12 5,382.

13 Other interest 13

14 Repairs 14

15 Supplies 15

16 Taxes 16 3,099.

17 Utilities 17

18 Depreciation expense or depletion 18

19 Other (list) ▶ 19

20 Total expenses. Add lines 5 through 19 20 8,481.

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 11,319.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22

23a Total of all amounts reported on line 3 for all rental properties 23a 19,800.

23b Total of all amounts reported on line 4 for all royalty properties 23b

23c Total of all amounts reported on line 12 for all properties 23c 5,382.

23d Total of all amounts reported on line 18 for all properties 23d

23e Total of all amounts reported on line 20 for all properties 23e 8,481.

24 Income. Add positive amounts shown on line 21. Do not include any losses 24 11,319.

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 11,319.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2017



Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No  
If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	CELTICCAPRI CORP	S			
B	GIACOPPA CORP	S			
C					
D					

Passive Income and Loss			Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					9,490,857.
B					557,882.
C					
D					
29a Totals					10,048,739.
b Totals					
30 Add columns (g) and (j) of line 29a					30 10,048,739.
31 Add columns (f), (h), and (i) of line 29b					31 ( )
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below					32 10,048,739.

**Part III Income or Loss From Estates and Trusts**

33		(a) Name		(b) Employer identification number	
A					
B					
		Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A					
B					
34a	Totals				
b	Totals				
35	Add columns (d) and (f) of line 34a				35
36	Add columns (c) and (e) of line 34b				36 ( )
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

**Part V Summary**

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	10,060,058.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Schedule E (Form 1040) 2017

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## 2017 Income from Passthroughs

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CELTICCAPRI CORP

I.D. NUMBER:

TYPE: S CORPORATION

ACTIVITY INFORMATION:

CELTICCAPRI, CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	9,490,857.
------------------------	------------

TOTAL NONPASSIVE INCOME (LOSS)	<u>9,490,857.</u>
--------------------------------	-------------------

OTHER K-1 INFORMATION:

INTEREST INCOME	414.
OTHER ITEMIZED DEDUCTIONS	3,298.
INVESTMENT INCOME	414.
NONDEDUCTIBLE EXPENSES	11,809.
SE EARNINGS	145,833.

---

## 2017 Income from Passthroughs

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GIACOPPA CORP  
I.D. NUMBER:  
TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	557,882.
------------------------	----------

TOTAL NONPASSIVE INCOME (LOSS)	557,882.
--------------------------------	----------

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## 2017 Income from Passthroughs

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### SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

#### OTHER K-1 INFORMATION:

INTEREST INCOME	414.
OTHER ITEMIZED DEDUCTIONS	3,298.
NONDEDUCTIBLE EXPENSES	11,809.
SE EARNINGS	145,833.

#### INVESTMENT INTEREST EXPENSE:

INVESTMENT INCOME	414.
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## Schedule E - Two-Year Comparison Worksheet

2017

Property Name:

COTTAGE -

WILMINGTON, DE

	Description	Tax Year 2018	Tax Year 2017	Increase (Decrease)
<b>INCOME</b>				
	RENTS RECEIVED	26,400.	19,800.	-6,600.
<b>EXPENSES</b>				
	MORTGAGE INTEREST	4,708.	5,382.	674.
	TAXES	2,959.	3,099.	140.
	SUBTOTAL	7,667.	8,481.	814.
	INCOME OR (LOSS)	18,733.	11,319.	-7,414.

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Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of  
person with self-employment  
income

JILL T. BIDEN

## Section B - Long Schedule SE

## Part I Self-Employment Tax

**Note:** If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/>	
1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method (see instructions) <b>SEE STATEMENT 17</b>	2 862.
3 Combine lines 1a, 1b, and 2	3 862.
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a 796.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue	4c 796.
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b
6 Add lines 4c and 5b	6 796.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2017	7 127,200.00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$127,200 or more, skip lines 8b through 10, and go to line 11	8a 199,821.
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b
c Wages subject to social security tax (from Form 8919, line 10)	8c
d Add lines 8a, 8b, and 8c	8d
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10
11 Multiply line 6 by 2.9% (0.029)	11 23.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12 23.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13 12.

## Part II Optional Methods To Figure Net Earnings (see instructions)

<b>Farm Optional Method.</b> You may use this method only if (a) your gross farm income <sup>1</sup> wasn't more than \$7,800, or (b) your net farm profits <sup>2</sup> were less than \$5,631.	
14 Maximum income for optional methods	14 5,200.00
15 Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,200. Also include this amount on line 4b above	15
<b>Nonfarm Optional Method.</b> You may use this method only if (a) your net nonfarm profits <sup>3</sup> were less than \$5,631 and also less than 72.189% of your gross nonfarm income <sup>4</sup> ; and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.	
16 Subtract line 15 from line 14	16
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.



DOES NOT APPLY

OMB No. 1545-0074

Form

**6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

**2017**Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN****Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	9,578,639.
2 Reserved for future use	2	
3 Taxes from Schedule A (Form 1040), line 9	3	736,613.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	6	-321,525.
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock, see instructions	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss) <b>SEE STATEMENT 18</b>	19	0.
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	28	9,993,727.

**Part II Alternative Minimum Tax (AMT)**

29 Exemption. (If you were under age 24 at the end of 2017, see instructions.)		
IF your filing status is... AND line 28 is not over... THEN enter on line 29...		
Single or head of household \$120,700 \$54,300	}	0.
Married filing jointly or qualifying widow(er) 180,900 84,500		
Married filing separately 80,450 42,250		
If line 28 is over the amount shown above for your filing status, see instructions.		
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	9,993,727.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	31	2,794,488.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	2,794,488.
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	3,738,372.
35 <b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39
40	Enter the <b>smaller</b> of line 36 or line 39	40
41	Subtract line 40 from line 36	41
42	If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	42
43	Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,950 if single or married filing separately, or</li> <li>• \$50,800 if head of household.</li> </ul>	43
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44
45	Subtract line 44 from line 43. If zero or less, enter -0-	45
46	Enter the <b>smaller</b> of line 36 or line 37	46
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0%	47
48	Subtract line 47 from line 46	48
49	Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single</li> <li>• \$235,350 if married filing separately</li> <li>• \$470,700 if married filing jointly or qualifying widow(er)</li> <li>• \$444,550 if head of household</li> </ul>	49
50	Enter the amount from line 45	50
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51
52	Add line 50 and line 51	52
53	Subtract line 52 from line 49. If zero or less, enter -0-	53
54	Enter the <b>smaller</b> of line 48 or line 53	54
55	Multiply line 54 by 15% (0.15)	55
56	Add lines 47 and 54	56
57	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	57
58	Subtract line 56 from line 46	58
59	Multiply line 57 by 20% (0.20)	59
60	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	60
61	Add lines 41, 56, and 57	61
62	Subtract line 59 from line 36	62
63	Multiply line 60 by 25% (0.25)	63
64	Add lines 42, 55, 58, and 61	64
65	If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	65
66	Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	66

<b>ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT</b>
--

Name(s)
JOSEPH R. BIDEN JR. & JILL T. BIDEN

Social Security Number
------------------------

JOSEPH R. BIDEN JR. & JILL T. BIDEN

[illegible]

**SCHEDULE H  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.

OMB No. 1545-1971

**2017**  
Attachment  
Sequence No. **44**

Name of employer	Social security number
<b>JOSEPH R. BIDEN JR. &amp; JILL T. BIDEN</b>	Employer identification number

Calendar year taxpayers having no household employees in 2017 don't have to complete this form for 2017.

**A** Did you pay **any one** household employee cash wages of \$2,000 or more in 2017? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☒ **Yes.** Skip lines B and C and go to line 1.☐ **No.** Go to line B.

**B** Did you withhold federal income tax during 2017 for any household employee?

☐ **Yes.** Skip line C and go to line 7.☐ **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2016 or 2017 to **all** household employees? (Don't count cash wages paid in 2016 or 2017 to your spouse, your child under age 21, or your parent.)

☐ **No.** **Stop.** Don't file this schedule.☐ **Yes.** Skip lines 1-9 and go to line 10.**Part I Social Security, Medicare, and Federal Income Taxes**

<b>1</b> Total cash wages subject to social security tax .....	<b>1</b>	<b>8,600.</b>	
<b>2</b> Social security tax. Multiply line 1 by 12.4% (0.124) .....	<b>2</b>		<b>1,066.</b>
<b>3</b> Total cash wages subject to Medicare tax .....	<b>3</b>	<b>8,600.</b>	
<b>4</b> Medicare tax. Multiply line 3 by 2.9% (0.029) .....	<b>4</b>		<b>249.</b>
<b>5</b> Total cash wages subject to Additional Medicare Tax withholding .....	<b>5</b>		
<b>6</b> Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) .....	<b>6</b>		
<b>7</b> Federal income tax withheld, if any .....	<b>7</b>		
<b>8</b> Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 .....	<b>8</b>		<b>1,315.</b>

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2016 or 2017 to **all** household employees? (Don't count cash wages paid in 2016 or 2017 to your spouse, your child under age 21, or your parent.)

☐ **No.** **Stop.** Include the amount from line 8 above on Form 1040, line 60a. If you're not required to file Form 1040, see the line 9 instructions.☒ **Yes.** Go to line 10.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Schedule H (Form 1040) 2017

<b>Part II</b>	<b>Federal Unemployment (FUTA) Tax</b>
----------------	--

		Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."	10 X	
11	Did you pay all state unemployment contributions for 2017 by April 17, 2018? Fiscal year filers, see instructions	11 X	
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12 X	

**Next:** If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

## Section A

<b>13</b>	Name of the state where you paid unemployment contributions	DE	
<b>14</b>	Contributions paid to your state unemployment fund	14	
<b>15</b>	Total cash wages subject to FUTA tax	0% RATE	15 7,000.
<b>16</b>	FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25		16 42.

## Section B

**17** Complete all columns below that apply (if you need more space, see instructions):

17. Complete all columns below that apply to you. Use more space, columns, etc. as needed.								
(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
18. Totals							18	

<b>19</b>	Add columns (g) and (h) of line 18		<b>19</b>			
<b>20</b>	Total cash wages subject to FUTA tax (see the line 15 instructions)				<b>20</b>	
<b>21</b>	Multiply line 20 by 6.0% (0.060)				<b>21</b>	
<b>22</b>	Multiply line 20 by 5.4% (0.054)		<b>22</b>			
<b>23</b>	Enter the <b>smaller</b> of line 19 or line 22 (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)				<b>23</b>	
<b>24</b>	<b>FUTA tax.</b> Subtract line 23 from line 21. Enter the result here and go to line 25				<b>24</b>	

**24 FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25

<b>Part III</b>	<b>Total Household Employment Taxes</b>
-----------------	---

25	Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	25	1,315.
26	Add line 16 (or line 24) and line 25	26	1,357.
27	Are you required to file Form 1040?		

**27** Are you required to file Form 1040?

☒ **Yes. Stop.** Include the amount from line 26 above on Form 1040, line 60a. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

<b>Part IV</b>	<b>Address and Signature</b> - Complete this part <b>only</b> if required. See the line 27 instructions.
----------------	--

Part IV <b>Address and Signature</b> Complete this part <b>only</b> if required. See the IRS 27 instructions.	
Address (number and street) or P.O. box if mail isn't delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Employer's signature		Date	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name			Firm's EIN
	Firm's address			Phone no.

**Additional Medicare Tax**

▶ If any line does not apply to you, leave it blank. See separate instructions.

▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.**2017**Attachment  
Sequence No. 71

Name(s) shown on return

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Your social security number

**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	729,776.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	729,776.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		479,776.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		4,318.

**Part II Additional Medicare Tax on Self-Employment Income**

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	796.	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000.	
10 Enter the amount from line 4	10	729,776.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		796.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		7.

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		4,325.
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**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	12,122.	
20 Enter the amount from line 1	20	729,776.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	10,582.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		1,540.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		1,540.



**Net Investment Income Tax -  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2017**Attachment  
Sequence No. 72Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.Name(s) shown on your tax return  
**JOSEPH R. BIDEN JR. & JILL T. BIDEN** Your social security number or EIN**Part I Investment Income** ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	<b>7,669.</b>
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b> <b>10,060,058.</b>	<b>4c</b>	<b>11,319.</b>
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 19</b>	<b>4b</b> <b>-10,048,739.</b>		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	<b>5d</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	<b>18,988.</b>

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	<b>9d</b>	<b>4,185.</b>
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b> <b>4,185.</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	<b>4,185.</b>

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	<b>12</b>	<b>14,803.</b>
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> <b>11,031,309.</b>	<b>16</b>
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> <b>250,000.</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> <b>10,781,309.</b>	
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b> <b>14,803.</b>
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)		<b>17</b> <b>563.</b>
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>20</b>
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>	
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	<b>21</b>
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>	
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)		<b>21</b>

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2017)

**Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet**

Keep for Your Records

**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

2. Enter the total of all items listed in line 1 ..... 2. \_\_\_\_\_

3. Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27) ..... 3. \_\_\_\_\_

4. Enter the lesser of the total reported on line 2 or line 3 ..... 4. \_\_\_\_\_

**Part II - Application of Section 67 Limitation to Specific Deductions**

(A) Reenter the amounts and descriptions from Part I, line 1.			(B) IF line 3 is less than line 2, THEN divide line 3 by line 2 AND enter the amount in column (B). IF amounts reported on Part I, lines 2 and 4 are equal, THEN enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B).	
Description	Line	Amount				
(a)			X		=	
(b)			X		=	

**TIP** **Individuals** - Use the amounts in column (C) on Part III, line 1, to determine the amount of these deductions that are allowable after the application of the section 68 limitation.  
**Estates or trusts** - Enter the amounts in column (C) in the appropriate location on lines 9 and 10. Don't complete Parts III or IV of this worksheet.



**Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet - continued**

Keep for Your Records

**Part III - Application of Section 68 to deductions properly allocable to investment income (Individuals Only)**

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)			
(b)			

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income ..... 2. 4,185.

3. Enter the amounts of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

4. Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3 ..... 4. 4,185.

5. Enter the amount of total itemized deductions reported on Form 1040 ..... 5. 1,452,670.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

- (a) Investment Interest Expense .....  
 (b) Casualty Losses (other than losses described in section 165(c)(1)) .....  
 (c) Medical Expenses .....  
 (d) Gambling Losses .....  
 (e) Total of lines 6(a) through 6(d) ..... 6e. \_\_\_\_\_

7. Subtract line 6e from line 5 ..... 7. 1,452,670.

8. Enter the lesser of line 7 or line 4 ..... 8. 4,185.



*This is the amount of itemized deductions that are properly allocable to investment income after the application of the sections 67 and 68 deduction limitations. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.*

**Part IV - Reconciliation of Schedule A Deductions to Form 8960, lines 9 and 10 (Individuals Only)**

		(B) IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.	
(A) Reenter the amounts and descriptions from Part III, lines 1 - 3.					
<b>Miscellaneous Itemized Deductions properly allocable to investment income:</b>					
	Description	Line	Amount		
1.	(a) _____	_____	_____	X _____	= _____
	(b) _____	_____	_____	X _____	= _____
2.	State, local, and foreign income taxes		4,185.	X 1.0000	= 4,185.
<b>Itemized Deductions Subject to Section 68 included on Line 3 of Part III:</b>					
3.	(a) _____	_____	_____	X _____	= _____
	(b) _____	_____	_____	X _____	= _____

# Net Investment Income Tax - Individuals, Estates, and Trusts

2017

DELAWARE - TAXPAYER

Name(s)

JOSEPH R. BIDEN JR.

Your social security number or EIN

**Part I Investment Income**☐

Section 6013(g) election

☐

Regulations section 1.1411-10(g) election

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1	3,977.
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	
3	Annuities from nonqualified plans	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	9,496,517.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	-9,490,857.
c	Combine lines 4a and 4b	4c	5,660.
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b	
c	Adjustment from disposition of partnership interest or S corporation stock	5c	
d	Combine lines 5a through 5c	5d	
6	Changes in investment income for certain CFCs and PFICs	6	
7	Other modifications to investment income	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	9,637.

**Part II State Income Tax Pro-ratio for 2017 Income Tax Payments**

9	State total income	9	10,192,553.
10	State income tax payments for 2017	10	SEE STATEMENT 20
11	2017 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	307.

**Part III State Income Tax Pro-ratio for 2016 Estimate Payments Made in 2017**

12	State estimate payments for 2016	12	
13	Percent of state income taxes attributable to investment income for 2016	13	.041863
14	2016 state estimate payments attributable to investment income. Line 12 times line 13	14	

**Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2017**

15	Balance of prior years tax plus extension payments paid in 2017	15	290.
16	Percent of state income taxes attributable to investment income for 2016	16	.041863
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	12.

**Part V Reduction of State Tax Deduction**

18	Reduction of state tax deduction	18	( )
19	Percent of state income taxes attributable to investment income for 2016	19	.041863
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	( )

**Part VI Total State Income Tax Payments Attributable to Investment Income**

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	319.
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Form 8960 (2017)

**Net Investment Income Tax -  
Individuals, Estates, and Trusts****2017****DELAWARE - SPOUSE**Name(s)  
**JILL T. BIDEN** Your social security number or EIN**Part I Investment Income** ☐ Section 6013(g) election  
☐ Regulations section 1.1411-10(g) election

<b>1</b>	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	<b>1</b>	<b>3,692.</b>
<b>2</b>	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	<b>4a</b>	<b>563,541.</b>
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	<b>4b</b>	<b>-557,882.</b>
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	<b>5,659.</b>
<b>5a</b>	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	<b>5a</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	
<b>6</b>	Changes in investment income for certain CFCs and PFICs	<b>6</b>	
<b>7</b>	Other modifications to investment income	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	<b>9,351.</b>

**Part II State Income Tax Pro-ratio for 2017 Income Tax Payments**

<b>9</b>	State total income	<b>9</b>	<b>778,837.</b>
<b>10</b>	State income tax payments for 2017	<b>10</b>	<b>315,615.</b>
<b>11</b>	2017 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	<b>11</b>	<b>3,789.</b>

**Part III State Income Tax Pro-ratio for 2016 Estimate Payments Made in 2017**

<b>12</b>	State estimate payments for 2016	<b>12</b>	
<b>13</b>	Percent of state income taxes attributable to investment income for 2016	<b>13</b>	<b>.080612</b>
<b>14</b>	2016 state estimate payments attributable to investment income. Line 12 times line 13	<b>14</b>	

**Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2017**

<b>15</b>	Balance of prior years tax plus extension payments paid in 2017	<b>15</b>	<b>958.</b>
<b>16</b>	Percent of state income taxes attributable to investment income for 2016	<b>16</b>	<b>.080612</b>
<b>17</b>	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	<b>17</b>	<b>77.</b>

**Part V Reduction of State Tax Deduction**

<b>18</b>	Reduction of state tax deduction	<b>18</b>	( )
<b>19</b>	Percent of state income taxes attributable to investment income for 2016	<b>19</b>	<b>.080612</b>
<b>20</b>	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	<b>20</b>	( )

**Part VI Total State Income Tax Payments Attributable to Investment Income**

<b>21</b>	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	<b>21</b>	<b>3,866.</b>
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Form 8960 (2017)

# Shared Responsibility Payment

721696 12-26-17

## To Figure Your Shared Responsibility Payment

- Follow Steps 1 through 5 next.
- Complete Worksheet A or Worksheet B if you are directed to them as you complete Steps 1 through 5.
- Complete the Shared Responsibility Payment Worksheet as directed by Steps 1 through 5 or Worksheets A and B.

### Step 1 All Filers

- Can someone claim you as a dependent?  
☐ Yes. Stop. You don't owe a shared responsibility payment. Don't check the box on line 6a of Form 1040 or Form 1040A. If you file Form 1040EZ, check the box on line 5.  
☒ No. Continue to line 2.
  - Did you, and everyone else in your tax household (see Tax household under Definitions, earlier) have qualifying health coverage for every month of 2017?  
☒ Yes. Stop. You don't owe a shared responsibility payment. Check the Full-year coverage box on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.  
☐ No. Continue to line 3.
- \*You can check the Full-year coverage box if you had or adopted a child during the year, or a member of your tax household died during the year, as long as that person had qualifying health care coverage for every month he or she was a member of your tax household.
- Did you or anyone else in your tax household have qualifying health coverage or qualify for a coverage exemption for any month in 2017?  
☐ Yes. Stop. Claim any coverage exemption you qualify for on Form 8965. Skip question 4; go to Worksheet A.  
☐ No. Continue to line 4.
  - Did you, or anyone else in your tax household turn 18 during 2017?  
☐ Yes. Go to Worksheet A.  
☐ No. Go to Step 2.

### Step 2 Flat Dollar Amount

- Multiply \$695 by the number of people in your tax household who were at least 18 years old\* ..... 1 \_\_\_\_\_  
\*For purposes of figuring the shared responsibility payment, an individual is considered under age 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born.
- Multiply \$347.50 by the number of people in your tax household who were under age 18 ..... 2 \_\_\_\_\_
- Add lines 1 and 2 ..... 3 \_\_\_\_\_
- Enter the smaller of line 3 or \$2,085 here and on line 1 of the Shared Responsibility Payment Worksheet. Go to Step 3. .... 4 \_\_\_\_\_

### Step 3 Household Income

- Enter the amount from Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4 ..... 1 \_\_\_\_\_
- Did you receive any tax-exempt interest?  
☐ Yes. Enter the amount from Form 1040, line 8b; Form 1040A, line 8b; or the amount entered in the space to the left of Form 1040EZ, line 2 ..... 2 \_\_\_\_\_  
☐ No. Continue to line 3.
- Did you attach Form 2555 or Form 2555-EZ?  
☐ Yes. Enter the amount from Form 2555, lines 45 and 50; or Form 2555-EZ, line 18 ..... 3 \_\_\_\_\_  
☐ No. Continue to line 4.
- Did you claim any dependents?  
☐ Yes. Continue to line 5.  
☐ No. Stop. Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.
- Were any of the dependents you claimed required to file a return?  
☐ Yes. Complete questions 1 through 3 for each dependent with a filing requirement for whom you didn't attach Form 8814. Enter the total here ..... 5 \_\_\_\_\_  
☐ No. Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.
- Did you attach Form 8814?  
☐ Yes. Continue to line 7.  
☐ No. Stop. Add lines 1, 2, 3, and 5. **This is your household income.** Enter the result on Step 4, line 1.
- Is Form 8814, line 4, more than \$1,050?  
☐ Yes. Add the amount from Form 8814, line 1b, and the smaller of Form 8814, line 4 or 5 ..... 7 \_\_\_\_\_  
☐ No. Enter -0-. Continue to line 8.
- Add lines 1, 2, 3, 5, and 7. **This is your household income.** Enter the result on Step 4, line 1 ..... 8 \_\_\_\_\_

## Shared Responsibility Payment continued

### Step 4 Percentage Income Amount

1. Enter your household income from Step 3 ..... 1 \_\_\_\_\_
2. Were you or your spouse (if filing jointly) born before January 2, 1953?  
☐ Yes. Skip question 3. Find your filing threshold on the **Filing Thresholds for Most People** chart and enter it both here and on line 4. .... 2 \_\_\_\_\_  
☐ No. Go to question 3
3. Enter the amount listed below for your filing status. .... 3 \_\_\_\_\_
  - Single - \$10,400
  - Head of household - \$13,400
  - Married filing jointly - \$20,800
  - Married filing separately - \$4,050
  - Qualifying widow(er) - \$16,750
4. Enter the amount from line 2 or 3. .... 4 \_\_\_\_\_
5. Subtract line 4 from line 1 ..... 5 \_\_\_\_\_
6. Is the amount on line 5 zero or less?  
☐ Yes. Stop. You don't owe a shared responsibility payment. Complete Form 8965 by checking the box on line 7.  
☐ No. Continue to line 7.
7. Multiply line 5 by 2.5% (0.025). This is your percentage income amount ..... 7 \_\_\_\_\_
8. Were you required to complete Worksheet A?  
☐ Yes. Go to Worksheet B. Then continue to Step 5  
☐ No. Enter the amount from line 7 above on line 2 of the Shared Responsibility Payment Worksheet and complete line 3 of that worksheet. Then continue to Step 5.

### Step 5 National Average Bronze Plan Premium

1. Were you required to complete Worksheet A?  
☐ Yes. Continue to line 2  
☐ No. Skip question 2. Go to question 3.
2. Multiply \$272\* by the number on Worksheet A, line 8. Enter the result here and on line 4 of the Shared Responsibility Payment Worksheet. Skip question 3 and complete line 5 of the Shared Responsibility Payment Worksheet ..... 2 \_\_\_\_\_  
\*\$272 is the 2017 national average premium for a bronze level health plan available through the Marketplace for one individual for one month.
3. Enter on line 4 of the Shared Responsibility Payment Worksheet, the amount below that corresponds to the total number of people in your tax household. Then complete line 5 of the Shared Responsibility Payment Worksheet.
  - 1 person - \$3,264
  - 2 people - \$6,528
  - 3 people - \$9,792
  - 4 people - \$13,056
  - 5 or more people - \$16,320

### Shared Responsibility Payment Worksheet

Use this worksheet if you are referred here from the Shared Responsibility Payment flowchart or from Worksheet A or B. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2017, stop here. You don't owe a shared responsibility payment.

<b>Complete Step 1</b>	
1. Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7) .....	1 _____
<b>Complete Step 3</b>	
2. Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14) .....	2 _____
3. Enter the larger of line 1 or line 2 .....	3 _____
<b>Complete Step 5</b>	
4. Enter the National Average Bronze Plan Premium (From Step 5, question 2 or 3) .....	4 _____
5. Enter the smaller of line 3 or line 4 here and on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.	
<b>This is your shared responsibility payment</b> .....	5 _____

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26.6

15300707 745960 54742

2017.06000 BIDEN JR., JOSEPH

54742\_\_2

# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2017**

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

**Part I 2017 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see

**Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	11,319.	<b>1d</b>	11,319.
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( )		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( )		
<b>d</b> Combine lines 1a, 1b, and 1c				

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b>	( )	<b>2c</b>	( )
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b>	( )		
<b>c</b> Add lines 2a and 2b				

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>		<b>3d</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b>	( )		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b>	( )		
<b>d</b> Combine lines 3a, 3b, and 3c				

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>	11,319.
--	----------	---------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the smaller of the loss on line 1d or the loss on line 4	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	<b>7</b>	
<b>8</b> Subtract line 7 from line 6	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	<b>10</b>	

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>	
<b>12</b> Enter the loss from line 4	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10	<b>13</b>	
<b>14</b> Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	
<b>16</b> Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 1				
Total. Enter on Form 8582, lines 1a, 1b, and 1c	11,319.				

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total. Enter on Form 8582, lines 2a and 2b</b>			

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b>					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b>					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>				

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	2
OFFICE OF PENSIONS			
AMOUNT RECEIVED THIS YEAR	33,291.		
NONTAXABLE AMOUNT	169.		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D			
		33,122.	
OFFICE OF PERSONNEL MANAGEMENT			
AMOUNT RECEIVED THIS YEAR	21,839.		
NONTAXABLE AMOUNT (ROLLOVER)	21,839.		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D			
		0.	
OFFICE OF PERSONNEL MANAGEMENT			
AMOUNT RECEIVED THIS YEAR	186,764.		
NONTAXABLE AMOUNT	6,691.		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D			
		180,073.	
TOTAL INCLUDED IN FORM 1040, LINE 16B		213,195.	



FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

3

## CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)  
 X B. MARRIED FILING JOINTLY  
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE  
 AT ANY TIME DURING 2017  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2017

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR  
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON  
 FORM 1040, LINE 20A 41,081.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 32,859.  
 SPOUSE AMOUNT 8,222.
2. MULTIPLY LINE 1 BY 50% (0.50) 20,541.
3. ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 14,  
 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT  
 INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 11,002,832.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED  
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,  
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF  
 PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 11,023,373.
6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32,  
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED  
 LINE NEXT TO LINE 36 6,442.
7. SUBTRACT LINE 6 FROM LINE 5 11,016,931.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR  
 \$32,000 IF YOU CHECKED BOX B, OR  
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?  
 [ ] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE  
 TAXABLE. ENTER -0- ON FORM 1040, LINE 20B. IF YOU ARE  
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR  
 SPOUSE FOR ALL OF 2017, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 20A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 10,984,931.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,  
 \$12,000 IF YOU CHECKED BOX B  
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 10,972,931.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 9,326,991.
16. ADD LINES 14 AND 15 9,332,991.
17. MULTIPLY LINE 1 BY 85% (.85) 34,919.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 34,919.  
 \* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B

FORM 1040		STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	4
		2016	2015	2014	
		VIRGINIA			
GROSS STATE/LOCAL INC TAX REFUNDS		561.			
LESS: TAX PAID IN FOLLOWING YEAR					
NET TAX REFUNDS VIRGINIA		561.			
TOTAL NET TAX REFUNDS		561.			

FORM 1040

PERSONAL EXEMPTION WORKSHEET

STATEMENT

5

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?  
NO. STOP. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.  
YES. CONTINUE
2. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 8,100.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 11,031,309.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 313,800.
- SINGLE \$261,500  
MARRIED FILING JOINTLY OR WIDOW(ER) \$313,800  
MARRIED FILING SEPARATELY \$156,900  
HEAD OF HOUSEHOLD \$287,650
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42 10,717,509.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1)
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL
8. MULTIPLY LINE 2 BY LINE 7
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.

FORM 1040	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	6
	2016	2015	2014
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	561.		
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION	561.		
1 NET REFUNDS FOR RECALCULATION			
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	58,117.		
3 DEDUCTION NOT SUBJ TO PHASEOUT			
4 NET REFUNDS FROM LINE 1			
5 LINE 2 MINUS LINES 3 AND 4	58,117.		
6 MULT LN 5 BY APPL SEC. 68 PCT	46,494.		
7 PRIOR YEAR AGI	396,456.		
8 ITEM. DED. PHASEOUT THRESHOLD	311,300.		
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	85,156.		
10 MULT LN 9 BY APPL SEC. 68 PCT	2,555.		
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	55,562.		
12 ITEM DED. NOT SUBJ TO PHASEOUT			
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	55,562.		
13B PRIOR YR. STD. DED. AVAILABLE	15,100.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	55,562.		
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14			
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)			
17 ALLOWABLE PRIOR YR. ITEM. DED.	55,562.		
18 PRIOR YEAR STD. DED. AVAILABLE	15,100.		
19 SUBTRACT LINE 18 FROM LINE 17	40,462.		
20 LESSER OF LINE 16 OR LINE 19			
21 PRIOR YEAR TAXABLE INCOME	338,464.		
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2014			
TOTAL TO FORM 1040, LINE 10			0.

FORM 1040	IRA DISTRIBUTIONS	STATEMENT 7
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NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
WELLS FARGO CLEARING	961.	961.
TOTAL TO FORM 1040, LINE 15	961.	961.

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT 8
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T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S NORTHERN VIRGINIA COMMUNITY OFFICE OF THE CONTROLLER	90,132.	14,037.	4,571.		6,189.	1,447.
T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	371,159.	95,923.	30,067.		7,886.	6,922.
T CELTICCAPRI CORP	145,833.	31,170.	8,653.		7,886.	2,115.
S GIACOPPA CORP	100,000.				6,200.	1,450.
T UNITED STATES SENATE	12,963.	3,847.	696.		804.	188.
TOTALS	720,087.	144,977.	43,987.		28,965.	12,122.

## FORM 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 9

JOSEPH R. BIDEN JR.

CELTICCAPRI CORP

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	6,430.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	145,833.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	
4	DIVIDE LINE 2 BY LINE 3	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	
6	LINE 4 TIMES LINE 5	
7	LINE 2 MINUS LINE 6	
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	145,833.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	145,833.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	6,430.

FORM 1040	EXCESS SOCIAL SECURITY TAX WORKSHEET	STATEMENT 10
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	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$7,886.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	16,576.	12,389.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 62		
3. ADD LINES 1 AND 2	16,576.	12,389.
4. SOCIAL SECURITY TAX LIMIT	7,886.	7,886.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 71.	8,690.	4,503.

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT 11
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T S DESCRIPTION	AMOUNT
S NORTHERN VIRGINIA COMMUNITY OFFICE OF THE CONTROLLER	14,037.
T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	95,923.
T CELTICCAPRI CORP	31,170.
T UNITED STATES SENATE	3,847.
S PNCBANK, NATIONAL ASSOCIATION	60.
S OFFICE OF PENSIONS	2,738.
T OFFICE OF PERSONNEL MANAGEMENT	21,539.
T WITHHOLDING FROM FORM 1099-SSA	7,344.
FORM 8959, LINE 24	1,540.
TOTAL TO FORM 1040, LINE 64	178,198.

FORM 1040	OTHER TAXES	STATEMENT 12
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DESCRIPTION	AMOUNT
FROM FORM 8959	4,325.
FROM FORM 8960	563.
TOTAL TO FORM 1040, LINE 62	4,888.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 13
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DESCRIPTION	AMOUNT
OFFICE OF PENSIONS	615.
FROM K-1 - CELTICCAPRI CORP	3,298.
NORTHERN VIRGINIA COMMUNITY OFFICE OF THE CONTROLLER	4,571.
TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	30,067.
CELTICCAPRI CORP	8,653.
UNITED STATES SENATE	696.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - TAXPAYER	290.
DELAWARE 4TH QTR ESTIMATE PAYMENTS - TAXPAYER	315,000.
CALIFORNIA FORM 592-B WITHHOLDING	43,750.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE	958.
DELAWARE 4TH QTR ESTIMATE PAYMENTS - SPOUSE	315,000.
TOTAL TO SCHEDULE A, LINE 5	722,898.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 14
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DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
CATHOLIC DIOCESE OF WILMINGTON		25,000.	
NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATION FOUNDATION, INC.		11,200.	
ST. JOSEPH ON THE BRANDYWINE		25,000.	
UNITED SERVICE ORGANIZATIONS, INC.		862.	
WESTMINSTER PRESBYTERIAN CHURCH		1,600.	
WEST END NEIGHBORHOOD HOUSE, INC.		50,000.	
MOTORCYCLE RELIEF PROJECT		2,000.	
UNITED JEWISH FEDERATION OF CHICAGO		180,000.	
DELAWARE BOOTS ON THE GROUND		10,000.	
BOYS AND GIRLS CLUBS OF THE VIRGIN ISLANDS		5,000.	
SANDY HOOK PROMISE FOUNDATION, INC.		5,000.	
DELAWARE ASSOCIATION OF POLICE		100.	
KINGSWOOD COMMUNITY CENTER, INC.		160,000.	
DELAWARE CENTER FOR JUSTICE, INC.		120,000.	



## JOSEPH R. BIDEN JR. &amp; JILL T. BIDEN

DELAWARE DIVISION OF PARKS AND RECREATION	2,000.	
THE JOSEPH BIDEN FOUNDATION	100,000.	
COMMUNITY LEGAL AID SOCIETY, INC.	50,000.	
HUMAN RIGHTS CAMPAIGN FOUNDATION	25,000.	
MISSION K9 RESCUE	3,000.	
SAVE THE CHILDREN FOUNDATION, INC.	15,000.	
CRANSTON HEIGHTS FIRE COMPANY NO. 1	15,000.	
DELAWARE TECHNICAL COMMUNITY COLLEGE EDUCATIONAL FOUNDATION	50,000.	
NANTUCKET DREAMLAND FOUNDATION	5,000.	
BEAU BIDEN FOUNDATION FOR THE PROTECTION OF CHILDREN	150,000.	
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS	3,000.	
SUBTOTALS	1,013,762.	
TOTAL TO SCHEDULE A, LINE 16		1,013,762.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT 15
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.	1,774,195.
2.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28 AND ANY QUALIFIED CONTRIBUTIONS INCLUDED ON LINE 16.	0.
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1.	1,774,195.
4.	MULTIPLY LINE 3 BY 80% (.80).	1,419,356.
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	11,031,309.
6.	ENTER \$313,800 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$287,650 IF HEAD OF HOUSEHOLD; \$261,500 IF SINGLE; OR \$156,900 IF MARRIED FILING SEPARATELY.	313,800.
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5.	10,717,509.
8.	MULTIPLY LINE 7 BY 3% (.03).	321,525.
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.	321,525.
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.	1,452,670.

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT 16
DESCRIPTION		AMOUNT
GROSS RECEIPTS		862.
TOTAL TO SCHEDULE C-EZ, LINE 1		862.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 17
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DESCRIPTION	AMOUNT
AUTHOR	862.
TOTAL TO SCHEDULE SE, LINE 2	862.

FORM 6251	PASSIVE ACTIVITIES	STATEMENT 18
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	NET INCOME (LOSS)			
NAME OF ACTIVITY	FORM	AMT	REGULAR	ADJUSTMENT
COTTAGE - WILMINGTON, DE	SCH E	11,319.	11,319.	
TOTAL TO FORM 6251, LINE 19				

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 19
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CELTICCAPRI, CORP	-9,490,857.
GIACOPPA CORP	-557,882.
AMOUNT TO FORM 8960, LINE 4B	-10,048,739.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 20
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DELAWARE	
DESCRIPTION	AMOUNT
CELTICCAPRI CORP	8,653.
UNITED STATES SENATE	696.
4TH QUARTER ESTIMATED PAYMENT	315,000.
TOTAL TO STATE FORM 8960, LINE 10	324,349.

JOSEPH R. BIDEN JR. & JILL T. BIDEN

FORM 8960

STATE INCOME TAX PAYMENTS

STATEMENT 21

DELAWARE

DESCRIPTION

AMOUNT

OFFICE OF PENSIONS

615.

4TH QUARTER ESTIMATED PAYMENT

315,000.

TOTAL TO STATE FORM 8960, LINE 10

315,615.

FORM 8582

ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 22

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
COTTAGE -					
WILMINGTON, DE	11,319.	0.		11,319.	
TOTALS	11,319.	0.		11,319.	

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 23

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
-						
X COTTAGE -	SCH E					
WILMINGTON, DE		11,319.		11,319.		
TOTALS		11,319.		11,319.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL						

Form 1040X

(Rev. January 2018)

Department of the Treasury - Internal Revenue Service

## Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.This return is for calendar year ☒ 2017 ☐ 2016 ☐ 2015 ☐ 2014

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial  
JOSEPH R. Last name  
BIDEN JR. Your social security numberIf a joint return, spouse's first name and initial  
JILL T. Last name  
BIDEN Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

WILMINGTON, DE

Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.

☐ Single ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)  
☒ Married filing jointly ☐ Qualifying widow(er)  
☐ Married filing separately

## Full-year coverage.

If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No." See instr.

☒ Yes ☐ No

Use Part III on page 2 to explain any changes

## Income and Deductions

		A. Original amount or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) - explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1	11,018,346.	12,963.	11,031,309.
2 Itemized deductions or standard deduction	2	1,455,363.	-2,693.	1,452,670.
3 Subtract line 2 from line 1	3	9,562,983.	15,656.	9,578,639.
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 25	4			
5 Taxable income. Subtract line 4 from line 3	5	9,562,983.	15,656.	9,578,639.

## Tax Liability

6 Tax. Enter method(s) used to figure tax: TCW	6	3,732,172.	6,200.	3,738,372.
7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/>	7			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	3,732,172.	6,200.	3,738,372.
9 Health care: individual responsibility (see instructions)	9			
10 Other taxes	10	6,151.	117.	6,268.
11 Total tax. Add lines 8, 9, and 10	11	3,738,323.	6,317.	3,744,640.

## Payments

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)	12	186,740.	4,651.	191,391.
13 Estimated tax payments, including amount applied from prior year's return	13			
14 Earned income credit (EIC)	14			
15 Refundable credits from: <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8982 or <input type="checkbox"/> other (specify):	15			

16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16	3,551,583.
17 Total payments. Add lines 12 through 15, column C, and line 16	17	3,742,974.

## Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18	
19 Subtract line 18 from line 17 (If less than zero, see instructions.)	19	3,742,974.
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference	20	1,666.
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21	
22 Amount of line 21 you want refunded to you	22	
23 Amount of line 21 you want applied to your (enter year): estimated tax 23	23	

Complete and sign this form on Page 2.

LHA For Paperwork Reduction Act Notice, see instructions.

710701 01-23-18

Form 1040X (Rev. 1-2018)

**Part I Exemptions**

Complete this part only if any information relating to exemptions has changed from what you reported on the return you are amending. This would include a change in the number of exemptions, either personal exemptions or dependents.

See Form 1040 or Form 1040A Instructions and Form 1040X instructions.

	A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
24 Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself	24		
25 Your dependent children who lived with you	25		
26 Your dependent children who didn't live with you due to divorce or separation	26		
27 Other dependents	27		
28 Total number of exemptions. Add lines 24 through 27	28		
29 Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4 on page 1 of this form	29		

30 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**Part II Presidential Election Campaign Fund**

Checking below won't increase your tax or reduce your refund.

- ☐ Check here if you didn't previously want \$3 to go to the fund, but now do.  
☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.**

▶ Attach any supporting documents and new or changed forms and schedules.

SEE STATEMENT 1

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

▶ *J Biden* 7-7-19 VICE PRESIDENT  
Your signature Date Your occupation

▶ *Jill T. Biden* 7-7-19 TEACHER  
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

▶ *Walter H. Deyhle* 7/7/19 GELMAN, ROSENBERG & FREEDMAN  
Preparer's signature Date Firm's name (or yours if self-employed)

WALTER H DEYHLE, CPA

Print/Type preparer's name

BETHESDA, MD 20814-2930

Firm's address and ZIP code

☐ Check if self-employed

PTIN

Phone number

EIN

718702 01-23-18 For forms and publications, visit IRS.gov.

Form 1040X (Rev. 1-2018)

FORM 1040X

STATEMENT 1

A \$3,000 CHARITABLE CONTRIBUTION TO THE TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS WAS ACCIDENTALLY DEDUCTED TWICE ON THE ORIGINAL RETURN. THE EXTRA \$3,000 HAS BEEN REMOVED FROM SCHEDULE A.

THE TAXPAYER WAS AN EMPLOYEE OF THE U.S. GOVERNMENT DURING THE FIRST THREE WEEKS OF 2017, AFTER WHICH TIME HE LEFT OFFICE AND CHANGED RESIDENCE. IT DOES NOT APPEAR THAT THE TAXPAYER RECEIVED A W-2 REFLECTING THE INCOME RECEIVED DURING THOSE THREE WEEKS AND THE ASSOCIATED FEDERAL AND STATE TAX WITHHOLDINGS.

ACCORDINGLY, THE RETURN HAS BEEN AMENDED TO REPORT ADDITIONAL SALARY OF \$12,963, ADDITIONAL FEDERAL WITHHOLDING OF \$3,847 AND ADDITIONAL SOCIAL SECURITY TAXES OF \$804. ALSO, AN ADDITIONAL \$696 OF STATE INCOME TAXES, REFLECTING THE STATE TAX WITHHELD, HAVE BEEN DEDUCTED ON SCHEDULE A.

BECAUSE OF THE INCREASE IN ADJUSTED GROSS INCOME, THE SCHEDULE A LIMITATION ON DEDUCTIONS HAS INCREASED BY \$389.

THE INCREASE IN MEDICARE WAGES HAS INCREASED THE ADDITIONAL MEDICARE TAX, AS SHOWN ON FORM 8959, BY \$117.



Form	1040	U.S. Individual Income Tax Return	(99)	2017	OMB No. 1545-0074	IRS Use Only - Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2017, or other tax year beginning					2017, ending	20
Your first name and initial		Last name		See separate instructions.		
JOSEPH R.		BIDEN JR.		Your social security number		
If a joint return, spouse's first name and initial		Last name		Spouse's social security number		
JILL T.		BIDEN				
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.				Presidential Election Campaign		
WILMINGTON, DE				Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.		
Foreign country name		Foreign province/state/county		Foreign postal code		
				<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse		
Filing Status						
1 <input type="checkbox"/> Single		4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶				
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)						
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶		5 <input type="checkbox"/> Qualifying widow(er) (see instructions)				
Check only one box.						
Exemptions		Boxes checked on 6a and 6b 2				
6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a						
b <input checked="" type="checkbox"/> Spouse						
c Dependents:		(4) <input type="checkbox"/> If child under age 17 qualifying for child tax credit				
(1) First name		Last name		(2) Dependent's social security number		
				(3) Dependent's relationship to you		
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				No. of children on 6c who: ● lived with you ● did not live with you due to divorce or separation (see instructions)		
				Dependents on 6c not entered above		
				Add numbers on lines above ▶ 2		
d Total number of exemptions claimed						
Income		STMT 8 7 720,087.				
7 Wages, salaries, tips, etc. Attach Form(s) W-2		8a 7,669.				
8a Taxable interest. Attach Schedule B if required						
b Tax-exempt interest. Do not include on line 8a		8b				
9a Ordinary dividends. Attach Schedule B if required		9a				
b Qualified dividends		9b				
10 Taxable refunds, credits, or offsets of state and local income taxes		STMT 4 STMT 6 10 0.				
11 Alimony received		11				
12 Business income or (loss). Attach Schedule C or C-EZ		12 862.				
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		13				
14 Other gains or (losses). Attach Form 4797		14				
15a IRA distributions		15a		b Taxable amount		
16a Pensions and annuities		16a 241,894.		b Taxable amount		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17 10,060,058.				
18 Farm income or (loss). Attach Schedule F		18				
19 Unemployment compensation		19				
20a Social security benefits		20a 41,081.		b Taxable amount		
21 Other income. List type and amount		21				
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income		22 11,037,751.				
Adjusted Gross Income						
23 Educator expenses		23				
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24				
25 Health savings account deduction. Attach Form 8889		25				
26 Moving expenses. Attach Form 3903		26				
27 Deductible part of self-employment tax. Attach Schedule SE		27 12.				
28 Self-employed SEP, SIMPLE, and qualified plans		28				
29 Self-employed health insurance deduction		29 6,430.				
30 Penalty on early withdrawal of savings		30				
31a Alimony paid b Recipient's SSN ▶		31a				
32 IRA deduction		32				
33 Student loan interest deduction		33				
34 Tuition and fees. Attach Form 8917		34				
35 Domestic production activities deduction. Attach Form 8903		35				
36 Add lines 23 through 35		36 6,442.				
710001 02-22-18 37 Subtract line 36 from line 22. This is your adjusted gross income		37 11,031,309.				
LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.						
Form 1040 (2017)						

## Tax and Credits

Standard Deduction for:

- People who check any box on line 38a or 38b or who can be claimed as a dependent, see instructions.

All others:

- Single or Married filing separately, \$8,350
- Married filing jointly or Qualifying widow(er), \$12,700
- Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	11,031,309.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input checked="" type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked: 2	39a	2
b	If your spouse files on a separate return or you were a dual-status alien, check here	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	1,452,670.
41	Subtract line 40 from line 38	41	9,578,639.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.	42	0.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	9,578,639.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	3,738,372.
45	Alternative minimum tax. Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8882	46	
47	Add lines 44, 45, and 46	47	3,738,372.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	3,738,372.

## Other Taxes

57	Self-employment tax. Attach Schedule SE	57	23.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8819	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	1,357.
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8950 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	4,888.
63	Add lines 58 through 62. This is your total tax	63	3,744,640.

## Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	178,198.
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	13,193.
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserve c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	191,391.

## Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	
b	Routing number: <input type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings Account number: <input type="text"/>		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	3,553,249.
79	Estimated tax penalty (see instructions)	79	

## Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?	<input checked="" type="checkbox"/> Yes. Complete below.	<input type="checkbox"/> No
Designee's name: <b>WALTER H DEYHLE, CPA</b>	Phone: <b>7-7-19</b>	Personal identification number (PIN): <b>7-7-19</b>
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately reflect all information required to be reported on this return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	Your signature: <i>[Signature]</i> Date: <b>7-7-19</b> Your occupation: <b>VICE PRESIDENT</b>	Daytime phone number: <b>7-7-19</b>
Spouse's signature, if a joint return, must also sign. <i>[Signature]</i> Date: <b>7-7-19</b> Spouse's occupation: <b>TEACHER</b>	If the IRS sent you an Identity Protection PIN, enter it here: <b></b>	

## Paid

Preparer's name: <b>WALTER H DEYHLE, CPA</b>	Preparer's signature: <i>[Signature]</i> Date: <b>7/2/19</b>	Check <input type="checkbox"/> self-employed <input type="checkbox"/>	PTIN: <b></b>
Firm's name: <b>GELMAN, ROSENBERG &amp; FREEDMAN</b>	Firm's EIN: <b></b>	Phone no.: <b></b>	

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684 see the instructions for line 28

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 07

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

**Medical  
and  
Dental  
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- |   |   |   |    |
|---|---|---|----|
| 1 | Medical and dental expenses (see instructions)                        | 1 |    |
| 2 | Enter amount from Form 1040, line 38                                  | 2 |    |
| 3 | Multiply line 2 by 7.5% (0.075)                                       | 3 |    |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0. |

**Taxes You  
Paid**

- |   |   |   |          |
|---|---|---|----------|
| 5 | State and local (check only one box):<br>a <input checked="" type="checkbox"/> Income taxes, or<br>b <input type="checkbox"/> General sales taxes | 5 | 722,898. |
| 6 | Real estate taxes (see instructions)  | 6 | 13,715.  |
| 7 | Personal property taxes   | 7 |          |
| 8 | Other taxes. List type and amount ►   | 8 |          |
| 9 | Add lines 5 through 8   | 9 | 736,613. |

**Interest  
You Paid**

- |    |  |    |         |
|----|--|----|---------|
| 10 | Home mortgage interest and points reported to you on Form 1098   | 10 | 23,820. |
| 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 |         |
| 12 | Points not reported to you on Form 1098. See instructions for special rules  | 12 |         |
| 13 | Mortgage insurance premiums (see instructions)   | 13 |         |
| 14 | Investment interest. Attach Form 4952 if required. See instructions  | 14 |         |
| 15 | Add lines 10 through 14  | 15 | 23,820. |

**Note:**  
Your mortgage interest deduction may be limited (see instructions).

**Gifts to  
Charity**

If you made a gift and got a benefit for it, see instructions.

- |    |  |    |            |
|----|--|----|------------|
| 16 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions                                      | 16 | 1,013,762. |
| 17 | Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 |            |
| 18 | Carryover from prior year  | 18 |            |
| 19 | Add lines 16 through 18  | 19 | 1,013,762. |

**Casualty and  
Theft Losses**

- |    |  |    |  |
|----|--|----|--|
| 20 | Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 20 |  |
|----|--|----|--|

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

- |    |   |    |  |
|----|---|----|--|
| 21 | Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ► | 21 |  |
| 22 | Tax preparation fees  | 22 |  |
| 23 | Other expenses - investment, safe deposit box, etc. List type and amount ►  | 23 |  |
| 24 | Add lines 21 through 23   | 24 |  |
| 25 | Enter amount from Form 1040, line 38  | 25 |  |
| 26 | Multiply line 25 by 2% (0.02)   | 26 |  |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-   | 27 |  |

**Other  
Miscellaneous  
Deductions**

- |    |   |    |  |
|----|---|----|--|
| 28 | Other - from list in instructions. List type and amount ► | 28 |  |
|----|---|----|--|

**Total  
Itemized  
Deductions**

- |    |  |    |            |
|----|--|----|------------|
| 29 | Is Form 1040, line 38, over \$156,900?<br><input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.<br><input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | 29 | 1,452,670. |
| 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>   |    |            |

**SCHEDULE B**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. 08

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Part I		Amount
<b>Interest</b>	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶	
	MASSACHUSETTS MUTUAL LIFE INSURANCE CO	23.
	MASSACHUSETTS MUTUAL LIFE INSURANCE CO	13.
	MASSACHUSETTS MUTUAL LIFE INSURANCE CO	37.
	PNCEBANK, NATIONAL ASSOCIATION	218.
	UNITED STATES SENATE FEDERAL CREDIT UNION	15.
	MANUFACTURERS AND TRADERS TRUST ASSOCIATION	6,945.
	NEW CASTLE COUNTY SCHOOL EMPLOYEES	4.
	FROM K-1 - CELTICCAPRI CORP	414.
2 Add the amounts on line 1	2	7,669.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	7,669.

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**Note:** If line 4 is over \$1,500, you must complete Part III.

Part II		Amount
<b>Ordinary Dividends</b>	5 List name of payer ▶	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**Note:** If line 6 is over \$1,500, you must complete Part III.

Part III		Yes	No
<b>Foreign Accounts and Trusts</b>	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
	7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8 During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?		X	

727501 10-25-17

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2017

## Interest and Dividend Summary

Name: JOSEPH R. BIDEN JR. & JILL T. BIDEN

FEIN/SSN:

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends	Capital Gain Distributions	Federal Income Tax Withheld	State Tax Withheld	Foreign Tax Paid
MASSACHUSETTS MUTUAL LIFE											
INSURANCE CO	23.										
MASSACHUSETTS MUTUAL LIFE											
INSURANCE CO	13.										
MASSACHUSETTS MUTUAL LIFE											
INSURANCE CO	37.										
PNCBANK, NATIONAL ASSOCIATION	218.								60.		
UNITED STATES SENATE FEDERAL											
CREDIT UNION	15.										
MANUFACTURERS AND TRADERS											
TRUST ASSOCIATION	6,945.										
NEW CASTLE COUNTY SCHOOL											
EMPLOYEES	4.										
FROM K-1 - CELTICCAPRI CORP	414.										
TOTALS	7,669.								60.		

**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Net Profit From Business  
(Sole Proprietorship)**

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **09A**

Name of proprietor

**JILL T. BIDEN**

Social security number (SSN)

**Part I General Information**

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

**And You:**

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

**A** Principal business or profession, including product or service  
**AUTHOR**

**B** Enter business code (see inst)  
► **711510**

**C** Business name. If no separate business name, leave blank.  
**JILL BIDEN**

**D** Enter your EIN (see inst)

**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code  
**WILMINGTON, DE**

**F** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ Yes ☒ No

**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part II Figure Your Net Profit**

<b>1</b> Gross receipts. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <b>STMT 16</b> <input type="checkbox"/>	<b>1</b>	<b>862.</b>
<b>2</b> Total expenses (see instructions). If more than \$5,000, you must use Schedule C	<b>2</b>	<b>0.</b>
<b>3</b> Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> , and <b>Schedule SE, line 2</b> . (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on <b>Form 1041, line 3</b>	<b>3</b>	<b>862.</b>

**Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.**

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /
- 5** Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting **c** Other
- 6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 8a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).

Schedule C-EZ (Form 1040) 2017

# Schedule C - Two-Year Comparison Worksheet

2017

Business Name:  
JILL BIDEN

	Description	Tax Year 2016	Tax Year 2017	Increase (Decrease)
<u>INCOME</u>				
GROSS INCOME		1,362.	862.	-500.
NET PROFIT OR (LOSS)		1,362.	862.	-500.

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13.1

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2017.06000 BIDEN JR., JOSEPH

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## SCHEDULE E

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

JOSEPH R. BIDEN JR. &amp; JILL T. BIDEN

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ NoB If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A WILMINGTON, DE

B

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1		A 365		<input type="checkbox"/>
B		B		<input type="checkbox"/>
C		C		<input type="checkbox"/>

## Type of Property:

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income: Properties: A B C

3 Rents received 3 19,800.

4 Royalties received 4

Expenses:

5 Advertising 5

6 Auto and travel (see instructions) 6

7 Cleaning and maintenance 7

8 Commissions 8

9 Insurance 9

10 Legal and other professional fees 10

11 Management fees 11

12 Mortgage interest paid to banks, etc. (see instructions) 12 5,382.

13 Other interest 13

14 Repairs 14

15 Supplies 15

16 Taxes 16 3,099.

17 Utilities 17

18 Depreciation expense or depletion 18

19 Other (list) ▶ 19

20 Total expenses. Add lines 5 through 19 20 8,481.

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 11,319.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22 ( ) ( ) ( )

23a Total of all amounts reported on line 3 for all rental properties 23a 19,800.

b Total of all amounts reported on line 4 for all royalty properties 23b

c Total of all amounts reported on line 12 for all properties 23c 5,382.

d Total of all amounts reported on line 18 for all properties 23d

e Total of all amounts reported on line 20 for all properties 23e 8,481.

24 Income. Add positive amounts shown on line 21. Do not include any losses 24 11,319.

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 ( )

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 26 11,319.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2017



Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No
- If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	CELTICCAPRI CORP	S			
B	GIACOPPA CORP	S			
C					
D					

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A				9,490,857.	
B				557,882.	
C					
D					
29a Totals				10,048,739.	
b Totals					
30 Add columns (g) and (j) of line 29a				30 10,048,739.	
31 Add columns (f), (h), and (i) of line 29b				31 ( )	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32 10,048,739.	

**Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ( )
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

**Part V Summary**

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	10,060,058.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

---

**2017 Income from Passthroughs**

---

CELTICCAPRI CORP

I.D. NUMBER:

TYPE: S CORPORATION

## ACTIVITY INFORMATION:

CELTICCAPRI, CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)

9,490,857.

TOTAL NONPASSIVE INCOME (LOSS)

9,490,857.

## OTHER K-1 INFORMATION:

INTEREST INCOME

414.

OTHER ITEMIZED DEDUCTIONS

3,298.

INVESTMENT INCOME

414.

NONDEDUCTIBLE EXPENSES

11,809.

SE EARNINGS

145,833.

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**2017 Income from Passthroughs**

---

GIACOPPA CORP  
I.D. NUMBER:  
TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	557,882.
------------------------	----------

TOTAL NONPASSIVE INCOME (LOSS)	557,882.
--------------------------------	----------

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## 2017 Income from Passthroughs

---

### SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

#### OTHER K-1 INFORMATION:

INTEREST INCOME	414.
OTHER ITEMIZED DEDUCTIONS	3,298.
NONDEDUCTIBLE EXPENSES	11,809.
SE EARNINGS	145,833.

#### INVESTMENT INTEREST EXPENSE:

INVESTMENT INCOME	414.
-------------------	------

## Schedule E - Two-Year Comparison Worksheet

2017

Property Name:

COTTAGE -

WILMINGTON, DE

	Description	Tax Year 2016	Tax Year 2017	Increase (Decrease)
<b>INCOME</b>				
	RENTS RECEIVED	26,400.	19,800.	-6,600.
<b>EXPENSES</b>				
	MORTGAGE INTEREST	4,708.	5,382.	674.
	TAXES	2,959.	3,099.	140.
	SUBTOTAL	7,667.	8,481.	814.
	INCOME OR (LOSS)	18,733.	11,319.	-7,414.

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2017.06000 BIDEN JR., JOSEPH

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Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of  
person with self-employment  
income

JILL T. BIDEN

## Section B - Long Schedule SE

## Part I Self-Employment Tax

**Note:** If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

<b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/>	
<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	<b>1a</b>
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	<b>1b</b>
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method (see instructions) <b>SEE STATEMENT 17</b>	<b>2</b> 862.
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b> 862.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b> 796.
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>
<b>c</b> Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue	<b>4c</b> 796.
<b>5a</b> Enter your church employee income from Form W-2. See instructions for definition of church employee income	<b>5a</b>
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>
<b>6</b> Add lines 4c and 5b	<b>6</b> 796.
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2017	<b>7</b> 127,200.00
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$127,200 or more, skip lines 8b through 10, and go to line 11	<b>8a</b> 199,821.
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>
<b>c</b> Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>
<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>
<b>10</b> Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	<b>10</b>
<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b> 23.
<b>12</b> Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	<b>12</b> 23.
<b>13</b> Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	<b>13</b> 12.

## Part II Optional Methods To Figure Net Earnings (see instructions)

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> wasn't more than \$7,800, or (b) your net farm profits <sup>2</sup> were less than \$5,631.	
<b>14</b> Maximum income for optional methods	<b>14</b> 5,200.00
<b>15</b> Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,200. Also include this amount on line 4b above	<b>15</b>
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$5,631 and also less than 72.189% of your gross nonfarm income <sup>4</sup> ; and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.	
<b>16</b> Subtract line 15 from line 14	<b>16</b>
<b>17</b> Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	<b>17</b>

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

DOES NOT APPLY

OMB No. 1545-0074

Form **6251****Alternative Minimum Tax - Individuals**Department of the Treasury  
Internal Revenue Service (99)► Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

► Attach to Form 1040 or Form 1040NR.

**2017**Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN****Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	9,578,639.
2 Reserved for future use	2	
3 Taxes from Schedule A (Form 1040), line 9	3	736,613.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	6	-321,525.
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock, see instructions	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss) <b>SEE STATEMENT 18</b>	19	0.
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	28	9,993,727.

**Part II Alternative Minimum Tax (AMT)**

29 Exemption. (If you were under age 24 at the end of 2017, see instructions.)		
IF your filing status is... AND line 28 is not over... THEN enter on line 29...		
Single or head of household \$120,700 \$54,300	}	0.
Married filing jointly or qualifying widow(er) 160,900 84,500		
Married filing separately 80,450 42,250		
If line 28 is over the amount shown above for your filing status, see instructions.		
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	9,993,727.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	31	2,794,488.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	2,794,488.
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	3,738,372.
35 <b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

719481 01-11-18 LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2017)

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>36</b> Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	<b>36</b>
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>37</b>
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>38</b>
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>39</b>
<b>40</b> Enter the <b>smaller</b> of line 36 or line 39	<b>40</b>
<b>41</b> Subtract line 40 from line 36	<b>41</b>
<b>42</b> If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	<b>42</b>
<b>43</b> Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,950 if single or married filing separately, or</li> <li>• \$50,800 if head of household.</li> </ul>	<b>43</b>
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>44</b>
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0-	<b>45</b>
<b>46</b> Enter the <b>smaller</b> of line 36 or line 37	<b>46</b>
<b>47</b> Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0%	<b>47</b>
<b>48</b> Subtract line 47 from line 46	<b>48</b>
<b>49</b> Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single</li> <li>• \$235,350 if married filing separately</li> <li>• \$470,700 if married filing jointly or qualifying widow(er)</li> <li>• \$444,550 if head of household</li> </ul>	<b>49</b>
<b>50</b> Enter the amount from line 45	<b>50</b>
<b>51</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	<b>51</b>
<b>52</b> Add line 50 and line 51	<b>52</b>
<b>53</b> Subtract line 52 from line 49. If zero or less, enter -0-	<b>53</b>
<b>54</b> Enter the smaller of line 48 or line 53	<b>54</b>
<b>55</b> Multiply line 54 by 15% (0.15)	<b>55</b>
<b>56</b> Add lines 47 and 54	<b>56</b>
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	
<b>57</b> Subtract line 56 from line 46	<b>57</b>
<b>58</b> Multiply line 57 by 20% (0.20)	<b>58</b>
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	
<b>59</b> Add lines 41, 56, and 57	<b>59</b>
<b>60</b> Subtract line 59 from line 36	<b>60</b>
<b>61</b> Multiply line 60 by 25% (0.25)	<b>61</b>
<b>62</b> Add lines 42, 55, 58, and 61	<b>62</b>
<b>63</b> If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	<b>63</b>
<b>64</b> Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	<b>64</b>



[illegible]

**SCHEDULE H  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.

OMB No. 1545-1971

**2017**Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Calendar year taxpayers having no household employees in 2017 don't have to complete this form for 2017.

**A** Did you pay **any one** household employee cash wages of \$2,000 or more in 2017? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)☒ **Yes.** Skip lines B and C and go to line 1.☐ **No.** Go to line B.**B** Did you withhold federal income tax during 2017 for any household employee?☐ **Yes.** Skip line C and go to line 7.☐ **No.** Go to line C.**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2016 or 2017 to **all** household employees? (Don't count cash wages paid in 2016 or 2017 to your spouse, your child under age 21, or your parent.)☐ **No.** **Stop.** Don't file this schedule.☐ **Yes.** Skip lines 1-9 and go to line 10.**Part I Social Security, Medicare, and Federal Income Taxes**

<b>1</b> Total cash wages subject to social security tax .....	<b>1</b>	<b>8,600.</b>	
<b>2</b> Social security tax. Multiply line 1 by 12.4% (0.124) .....			<b>2</b> <b>1,066.</b>
<b>3</b> Total cash wages subject to Medicare tax .....	<b>3</b>	<b>8,600.</b>	
<b>4</b> Medicare tax. Multiply line 3 by 2.9% (0.029) .....			<b>4</b> <b>249.</b>
<b>5</b> Total cash wages subject to Additional Medicare Tax withholding .....	<b>5</b>		
<b>6</b> Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) .....			<b>6</b>
<b>7</b> Federal income tax withheld, if any .....			<b>7</b>
<b>8</b> Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 .....			<b>8</b> <b>1,315.</b>

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2016 or 2017 to **all** household employees? (Don't count cash wages paid in 2016 or 2017 to your spouse, your child under age 21, or your parent.)☐ **No.** **Stop.** Include the amount from line 8 above on Form 1040, line 60a. If you're not required to file Form 1040, see the line 9 instructions.☒ **Yes.** Go to line 10.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Schedule H (Form 1040) 2017

**Part II Federal Unemployment (FUTA) Tax**

10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."

	Yes	No
10	X	
11	X	
12	X	

11 Did you pay all state unemployment contributions for 2017 by April 17, 2018? Fiscal year filers, see instructions

12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions	DE	
14 Contributions paid to your state unemployment fund	14	
15 Total cash wages subject to FUTA tax	0% RATE	15 7,000.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25		16 42.

**Section B**

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals						18		

19 Add columns (g) and (h) of line 18

20 Total cash wages subject to FUTA tax (see the line 15 instructions)

21 Multiply line 20 by 6.0% (0.060)

22 Multiply line 20 by 5.4% (0.054)

23 Enter the smaller of line 19 or line 22

(If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)

24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25

**Part III Total Household Employment Taxes**

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-

26 Add line 16 (or line 24) and line 25

27 Are you required to file Form 1040?

☒ Yes. Stop. Include the amount from line 26 above on Form 1040, line 60a. Don't complete Part IV below.

☐ No. You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature** - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address

Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Employer's signature	Date
	Print/Type preparer's name	Preparer's signature
	Firm's name	Firm's EIN
	Firm's address	Phone no.

**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.  
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.  
 ► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2017**Attachment  
Sequence No. 71

Name(s) shown on return

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Your social security number

**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	729,776.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	729,776.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		479,776.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		4,318.

**Part II Additional Medicare Tax on Self-Employment Income**

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	796.	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000.	
10 Enter the amount from line 4	10	729,776.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		796.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		7.

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		4,325.
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**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	12,122.	
20 Enter the amount from line 1	20	729,776.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	10,582.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		1,540.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		1,540.

**Net Investment Income Tax -  
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.**2017**Attachment  
Sequence No. 72

Name(s) shown on your tax return

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Your social security number or EIN

**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)  
☐ Section 6013(h) election (see instructions)  
☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	<b>7,669.</b>
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>	<b>10,060,058.</b>	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 19</b>	<b>4b</b>	<b>-10,048,739.</b>	
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	<b>11,319.</b>
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>		
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	<b>18,988.</b>

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>		
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>	<b>4,185.</b>	
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	<b>4,185.</b>
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	<b>4,185.</b>

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	<b>12</b>	<b>14,803.</b>
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	<b>11,031,309.</b>
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	<b>250,000.</b>
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	<b>10,781,309.</b>
<b>16</b>	Enter the smaller of line 12 or line 15	<b>16</b>	<b>14,803.</b>
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	<b>17</b>	<b>563.</b>
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>	
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>	
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c	<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	<b>21</b>	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2017)

**Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet**

Keep for Your Records

**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

2. Enter the total of all items listed in line 1 ..... 2. \_\_\_\_\_

3. Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27) ..... 3. \_\_\_\_\_

4. Enter the lesser of the total reported on line 2 or line 3 ..... 4. \_\_\_\_\_

**Part II - Application of Section 67 Limitation to Specific Deductions**

(A) Reenter the amounts and descriptions from Part I, line 1.			(B) IF line 3 is less than line 2, THEN divide line 3 by line 2 AND enter the amount in column (B). IF amounts reported on Part I, lines 2 and 4 are equal, THEN enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B).	
Description	Line	Amount				
(a)			X		=	
(b)			X		=	

**TIP** **Individuals** - Use the amounts in column (C) on Part III, line 1, to determine the amount of these deductions that are allowable after the application of the section 68 limitation.

**Estates or trusts** - Enter the amounts in column (C) in the appropriate location on lines 9 and 10. Don't complete Parts III or IV of this worksheet.

**Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet - continued**

Keep for Your Records

**Part III - Application of Section 68 to deductions properly allocable to investment income (Individuals Only)**

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)			
(b)			

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income ..... 2. 4,185.

3. Enter the amounts of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

4. Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3 ..... 4. 4,185.

5. Enter the amount of total itemized deductions reported on Form 1040 ..... 5. 1,452,670.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

- (a) Investment Interest Expense .....  
 (b) Casualty Losses (other than losses described in section 165(c)(1)) .....  
 (c) Medical Expenses .....  
 (d) Gambling Losses .....  
 (e) Total of lines 6(a) through 6(d) ..... 6e. \_\_\_\_\_

7. Subtract line 6e from line 5 ..... 7. 1,452,670.

8. Enter the lesser of line 7 or line 4 ..... 8. 4,185.

**TIP** This is the amount of itemized deductions that are properly allocable to investment income after the application of the sections 67 and 68 deduction limitations. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.

**Part IV - Reconciliation of Schedule A Deductions to Form 8960, lines 9 and 10 (Individuals Only)**

		(B) IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.	
(A) Reenter the amounts and descriptions from Part III, lines 1 - 3.					
<b>Miscellaneous Itemized Deductions properly allocable to investment income:</b>					
	Description	Line	Amount		
1.	(a) _____	_____	_____	X	= _____
	(b) _____	_____	_____	X	= _____
2.	State, local, and foreign income taxes		4,185.	X	1.0000 = 4,185.
<b>Itemized Deductions Subject to Section 68 included on Line 3 of Part III:</b>					
3.	(a) _____	_____	_____	X	= _____
	(b) _____	_____	_____	X	= _____



**Net Investment Income Tax -  
Individuals, Estates, and Trusts****2017****DELAWARE - TAXPAYER**Name(s)  
**JOSEPH R. BIDEN JR.** Your social security number or EIN**Part I Investment Income** ☐ Section 6013(g) election  
☐ Regulations section 1.1411-10(g) election

<b>1</b>	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	<b>1</b>	<b>3,977.</b>
<b>2</b>	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	<b>4a</b>	<b>9,496,517.</b>
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	<b>4b</b>	<b>-9,490,857.</b>
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	<b>5,660.</b>
<b>5a</b>	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	<b>5a</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	
<b>6</b>	Changes in investment income for certain CFCs and PFICs	<b>6</b>	
<b>7</b>	Other modifications to investment income	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	<b>9,637.</b>

**Part II State Income Tax Pro-ratio for 2017 Income Tax Payments**

<b>9</b>	State total income	<b>9</b>	<b>10,192,553.</b>
<b>10</b>	State income tax payments for 2017	<b>10</b>	<b>324,349.</b>
<b>11</b>	2017 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	<b>11</b>	<b>307.</b>

**Part III State Income Tax Pro-ratio for 2016 Estimate Payments Made in 2017**

<b>12</b>	State estimate payments for 2016	<b>12</b>	
<b>13</b>	Percent of state income taxes attributable to investment income for 2016	<b>13</b>	<b>.041863</b>
<b>14</b>	2016 state estimate payments attributable to investment income. Line 12 times line 13	<b>14</b>	

**Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2017**

<b>15</b>	Balance of prior years tax plus extension payments paid in 2017	<b>15</b>	<b>290.</b>
<b>16</b>	Percent of state income taxes attributable to investment income for 2016	<b>16</b>	<b>.041863</b>
<b>17</b>	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	<b>17</b>	<b>12.</b>

**Part V Reduction of State Tax Deduction**

<b>18</b>	Reduction of state tax deduction	<b>18</b>	<b>( )</b>
<b>19</b>	Percent of state income taxes attributable to investment income for 2016	<b>19</b>	<b>.041863</b>
<b>20</b>	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	<b>20</b>	<b>( )</b>

**Part VI Total State Income Tax Payments Attributable to Investment Income**

<b>21</b>	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	<b>21</b>	<b>319.</b>
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Form 8960 (2017)



# **Net Investment Income Tax - Individuals, Estates, and Trusts**

# **2017**

**DELAWARE - SPOUSE**

Name(s) **JILL T. BIDEN** Your social security number or EIN

**Part I Investment Income** ☐ Section 6013(g) election  
☐ Regulations section 1.1411-10(g) election

<b>1</b>	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	<b>1</b>	<b>3,692.</b>
<b>2</b>	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	<b>4a</b>	<b>563,541.</b>
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	<b>4b</b>	<b>-557,882.</b>
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	<b>5,659.</b>
<b>5a</b>	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	<b>5a</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	
<b>6</b>	Changes in investment income for certain CFCs and PFICs	<b>6</b>	
<b>7</b>	Other modifications to investment income	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	<b>9,351.</b>

## **Part II State Income Tax Pro-ratio for 2017 Income Tax Payments**

<b>9</b>	State total income	<b>9</b>	<b>778,837.</b>
<b>10</b>	State income tax payments for 2017	<b>10</b>	<b>315,615.</b>
<b>11</b>	2017 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	<b>11</b>	<b>3,789.</b>

## **Part III State Income Tax Pro-ratio for 2016 Estimate Payments Made in 2017**

<b>12</b>	State estimate payments for 2016	<b>12</b>	
<b>13</b>	Percent of state income taxes attributable to investment income for 2016	<b>13</b>	<b>.080612</b>
<b>14</b>	2016 state estimate payments attributable to investment income. Line 12 times line 13	<b>14</b>	

## **Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2017**

<b>15</b>	Balance of prior years tax plus extension payments paid in 2017	<b>15</b>	<b>958.</b>
<b>16</b>	Percent of state income taxes attributable to investment income for 2016	<b>16</b>	<b>.080612</b>
<b>17</b>	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	<b>17</b>	<b>77.</b>

## **Part V Reduction of State Tax Deduction**

<b>18</b>	Reduction of state tax deduction	<b>18</b>	<b>( )</b>
<b>19</b>	Percent of state income taxes attributable to investment income for 2016	<b>19</b>	<b>.080612</b>
<b>20</b>	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	<b>20</b>	<b>( )</b>

## **Part VI Total State Income Tax Payments Attributable to Investment Income**

<b>21</b>	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	<b>21</b>	<b>3,866.</b>
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Form 8960 (2017)

## Shared Responsibility Payment

721636 12-26-17

### To Figure Your Shared Responsibility Payment

- Follow Steps 1 through 5 next.
- Complete Worksheet A or Worksheet B if you are directed to them as you complete Steps 1 through 5.
- Complete the Shared Responsibility Payment Worksheet as directed by Steps 1 through 5 or Worksheets A and B.

#### Step 1 All Filers

1. Can someone claim you as a dependent?  
☐ Yes. Stop. You don't owe a shared responsibility payment. Don't check the box on line 6a of Form 1040 or Form 1040A. If you file Form 1040EZ, check the box on line 5.  
☒ No. Continue to line 2
  2. Did you, and everyone else in your tax household (see Tax household under Definitions, earlier) have qualifying health coverage for every month of 2017?  
☒ Yes. Stop. You don't owe a shared responsibility payment. Check the Full-year coverage box on Form 1040, line 51; Form 1040A, line 38; or Form 1040EZ, line 11.  
☐ No. Continue to line 3
- \*You can check the Full-year coverage box if you had or adopted a child during the year, or a member of your tax household died during the year, as long as that person had qualifying health care coverage for every month he or she was a member of your tax household.
3. Did you or anyone else in your tax household have qualifying health coverage or qualify for a coverage exemption for any month in 2017?  
☐ Yes. Stop. Claim any coverage exemption you qualify for on Form 8965. Skip question 4; go to Worksheet A.  
☐ No. Continue to line 4
  4. Did you, or anyone else in your tax household turn 18 during 2017?  
☐ Yes. Go to Worksheet A.  
☐ No. Go to Step 2

#### Step 2 Flat Dollar Amount

1. Multiply \$695 by the number of people in your tax household who were at least 18 years old\* ..... 1 \_\_\_\_\_  
\*For purposes of figuring the shared responsibility payment, an individual is considered under age 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born.
2. Multiply \$347.50 by the number of people in your tax household who were under age 18 ..... 2 \_\_\_\_\_
3. Add lines 1 and 2 ..... 3 \_\_\_\_\_
4. Enter the smaller of line 3 or \$2,085 here and on line 1 of the Shared Responsibility Payment Worksheet. Go to Step 3 ..... 4 \_\_\_\_\_

#### Step 3 Household Income

1. Enter the amount from Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4 ..... 1 \_\_\_\_\_
2. Did you receive any tax-exempt interest?  
☐ Yes. Enter the amount from Form 1040, line 8b; Form 1040A, line 8b; or the amount entered in the space to the left of Form 1040EZ, line 2 ..... 2 \_\_\_\_\_  
☐ No. Continue to line 3
3. Did you attach Form 2555 or Form 2555-EZ?  
☐ Yes. Enter the amount from Form 2555, lines 45 and 50; or Form 2555-EZ, line 18 ..... 3 \_\_\_\_\_  
☐ No. Continue to line 4
4. Did you claim any dependents?  
☐ Yes. Continue to line 5  
☐ No. Stop. Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1
5. Were any of the dependents you claimed required to file a return?  
☐ Yes. Complete questions 1 through 3 for each dependent with a filing requirement for whom you didn't attach Form 8814. Enter the total here ..... 5 \_\_\_\_\_  
☐ No. Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1
6. Did you attach Form 8814?  
☐ Yes. Continue to line 7  
☐ No. Stop. Add lines 1, 2, 3, and 5. **This is your household income.** Enter the result on Step 4, line 1
7. Is Form 8814, line 4, more than \$1,050?  
☐ Yes. Add the amount from Form 8814, line 1b, and the smaller of Form 8814, line 4 or 5 ..... 7 \_\_\_\_\_  
☐ No. Enter -0-. Continue to line 8
8. Add lines 1, 2, 3, 5, and 7. **This is your household income.** Enter the result on Step 4, line 1 ..... 8 \_\_\_\_\_

## Shared Responsibility Payment continued

### Step 4 Percentage Income Amount

1. Enter your household income from Step 3 ..... 1 \_\_\_\_\_
2. Were you or your spouse (if filing jointly) born before January 2, 1953?  
☐ Yes. Skip question 3. Find your filing threshold on the **Filing Thresholds for Most People** chart and enter it both here and on line 4. .... 2 \_\_\_\_\_  
☐ No. Go to question 3. ....
3. Enter the amount listed below for your filing status. .... 3 \_\_\_\_\_
  - Single - \$10,400
  - Head of household - \$13,400
  - Married filing jointly - \$20,800
  - Married filing separately - \$4,050
  - Qualifying widow(er) - \$16,750
4. Enter the amount from line 2 or 3. .... 4 \_\_\_\_\_
5. Subtract line 4 from line 1 ..... 5 \_\_\_\_\_
6. Is the amount on line 5 zero or less?  
☐ Yes. Stop. You don't owe a shared responsibility payment. Complete Form 8965 by checking the box on line 7.  
☐ No. Continue to line 7. ....
7. Multiply line 5 by 2.5% (0.025). This is your percentage income amount ..... 7 \_\_\_\_\_
8. Were you required to complete Worksheet A?  
☐ Yes. Go to Worksheet B. Then continue to Step 5  
☐ No. Enter the amount from line 7 above on line 2 of the Shared Responsibility Payment Worksheet and complete line 3 of that worksheet. Then continue to Step 5.

### Step 5 National Average Bronze Plan Premium

1. Were you required to complete Worksheet A?  
☐ Yes. Continue to line 2  
☐ No. Skip question 2; Go to question 3.
2. Multiply \$272\* by the number on Worksheet A, line 8. Enter the result here and on line 4 of the Shared Responsibility Payment Worksheet. Skip question 3 and complete line 5 of the Shared Responsibility Payment Worksheet ..... 2 \_\_\_\_\_  
\*\$272 is the 2017 national average premium for a bronze level health plan available through the Marketplace for one individual for one month.
3. Enter on line 4 of the Shared Responsibility Payment Worksheet, the amount below that corresponds to the total number of people in your tax household. Then complete line 5 of the Shared Responsibility Payment Worksheet.
  - 1 person - \$3,264
  - 2 people - \$6,528
  - 3 people - \$9,792
  - 4 people - \$13,056
  - 5 or more people - \$16,320

### Shared Responsibility Payment Worksheet

Use this worksheet if you are referred here from the Shared Responsibility Payment flowchart or from Worksheet A or B. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2017, stop here. You don't owe a shared responsibility payment.

<b>Complete Step 1</b>	
1. Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7) .....	1 _____
<b>Complete Step 3</b>	
2. Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14) .....	2 _____
3. Enter the larger of line 1 or line 2 .....	3 _____
<b>Complete Step 5</b>	
4. Enter the National Average Bronze Plan Premium (From Step 5, question 2 or 3) .....	4 _____
5. Enter the smaller of line 3 or line 4 here and on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.	
<b>This is your shared responsibility payment</b> .....	5 _____

12-1637 12-26-17

# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2017**

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

**Part I 2017 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see

**Special Allowance for Rental Real Estate Activities** in the instructions.)

**1a** Activities with net income (enter the amount from Worksheet 1, column (a))

**1a** 11,319.

**b** Activities with net loss (enter the amount from Worksheet 1, column (b))

**1b** ( )

**c** Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))

**1c** ( )

**d** Combine lines 1a, 1b, and 1c

**1d** 11,319.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

**2a** Commercial revitalization deductions from Worksheet 2, column (a)

**2a** ( )

**b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

**2b** ( )

**c** Add lines 2a and 2b

**2c** ( )

**All Other Passive Activities**

**3a** Activities with net income (enter the amount from Worksheet 3, column (a))

**3a** ( )

**b** Activities with net loss (enter the amount from Worksheet 3, column (b))

**3b** ( )

**c** Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))

**3c** ( )

**d** Combine lines 3a, 3b, and 3c

**3d** ( )

**4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

**4** 11,319.

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

**5** Enter the smaller of the loss on line 1d or the loss on line 4

**5** ( )

**6** Enter \$150,000. If married filing separately, see instructions

**6** ( )

**7** Enter modified adjusted gross income, but not less than zero (see instructions)

**7** ( )

**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

**8** Subtract line 7 from line 6

**8** ( )

**9** Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions

**9** ( )

**10** Enter the smaller of line 5 or line 9

**10** ( )

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

**11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

**11** ( )

**12** Enter the loss from line 4

**12** ( )

**13** Reduce line 12 by the amount on line 10

**13** ( )

**14** Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13

**14** ( )

**Part IV Total Losses Allowed**

**15** Add the income, if any, on lines 1a and 3a and enter the total

**15** ( )

**16** Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

**16** ( )

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

[illegible]

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total. Enter on Form 8582, lines 2a and 2b</b>			

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b>					

Worksheet 1: See the worksheet for amount to be reported on this line, and for (see instructions)						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)	
<b>Total</b>						

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>				

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT

2

## OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR

33,291.

NONTAXABLE AMOUNT

169.

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

33,122.

## OFFICE OF PERSONNEL MANAGEMENT

AMOUNT RECEIVED THIS YEAR

21,839.

NONTAXABLE AMOUNT (ROLLOVER)

21,839.

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

0.

## OFFICE OF PERSONNEL MANAGEMENT

AMOUNT RECEIVED THIS YEAR

186,764.

NONTAXABLE AMOUNT

6,691.

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

180,073.

TOTAL INCLUDED IN FORM 1040, LINE 16B

213,195.

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

3

## CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)  
 X B. MARRIED FILING JOINTLY  
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE  
 AT ANY TIME DURING 2017  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2017

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR  
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON  
 FORM 1040, LINE 20A 41,081.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 32,859.  
 SPOUSE AMOUNT 8,222.
2. MULTIPLY LINE 1 BY 50% (0.50) 20,541.
3. ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 14,  
 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT  
 INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 11,002,832.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED  
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,  
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF  
 PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 11,023,373.
6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32,  
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED  
 LINE NEXT TO LINE 36 6,442.
7. SUBTRACT LINE 6 FROM LINE 5 11,016,931.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR  
 \$32,000 IF YOU CHECKED BOX B, OR  
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?  
 [ ] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE  
 TAXABLE. ENTER -0- ON FORM 1040, LINE 20B. IF YOU ARE  
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR  
 SPOUSE FOR ALL OF 2017, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 20A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 10,984,931.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,  
 \$12,000 IF YOU CHECKED BOX B  
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 10,972,931.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 9,326,991.
16. ADD LINES 14 AND 15 9,332,991.
17. MULTIPLY LINE 1 BY 85% (.85) 34,919.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 34,919.  
 \* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B

FORM 1040

STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT

4

2016

2015

2014

VIRGINIA

GROSS STATE/LOCAL INC TAX REFUNDS  
LESS: TAX PAID IN FOLLOWING YEAR

561.

NET TAX REFUNDS VIRGINIA

561.

TOTAL NET TAX REFUNDS

561.



FORM 1040

PERSONAL EXEMPTION WORKSHEET

STATEMENT 5

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?  
 NO. STOP. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.  
 YES. CONTINUE
2. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 8,100.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 11,031,309.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 313,800.
  - SINGLE \$261,500
  - MARRIED FILING JOINTLY OR WIDOW(ER) \$313,800
  - MARRIED FILING SEPARATELY \$156,900
  - HEAD OF HOUSEHOLD \$287,650
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42 10,717,509.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1)
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL
8. MULTIPLY LINE 2 BY LINE 7
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.

FORM 1040		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	6
		2016	2015	2014	
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		561.			
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION		561.			
1	NET REFUNDS FOR RECALCULATION				
2	TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	58,117.			
3	DEDUCTION NOT SUBJ TO PHASEOUT				
4	NET REFUNDS FROM LINE 1				
5	LINE 2 MINUS LINES 3 AND 4	58,117.			
6	MULT LN 5 BY APPL SEC. 68 PCT	46,494.			
7	PRIOR YEAR AGI	396,456.			
8	ITEM. DED. PHASEOUT THRESHOLD	311,300.			
9	SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	85,156.			
10	MULT LN 9 BY APPL SEC. 68 PCT	2,555.			
11	ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	55,562.			
12	ITEM DED. NOT SUBJ TO PHASEOUT				
13A	TOTAL ADJ. ITEMIZED DEDUCTIONS	55,562.			
13B	PRIOR YR. STD. DED. AVAILABLE	15,100.			
14	PRIOR YR. ALLOWABLE ITEM. DED.	55,562.			
15	SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14				
16	TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)				
17	ALLOWABLE PRIOR YR. ITEM. DED.	55,562.			
18	PRIOR YEAR STD. DED. AVAILABLE	15,100.			
19	SUBTRACT LINE 18 FROM LINE 17	40,462.			
20	LESSER OF LINE 16 OR LINE 19				
21	PRIOR YEAR TAXABLE INCOME	338,464.			
22	AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21				0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2014					
TOTAL TO FORM 1040, LINE 10					0.

FORM 1040	IRA DISTRIBUTIONS	STATEMENT 7
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NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
WELLS FARGO CLEARING	961.	961.
TOTAL TO FORM 1040, LINE 15	961.	961.

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT 8
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T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S NORTHERN VIRGINIA COMMUNITY OFFICE OF THE CONTROLLER	90,132.	14,037.	4,571.		6,189.	1,447.
T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	371,159.	95,923.	30,067.		7,886.	6,922.
T CELTICCAPRI CORP	145,833.	31,170.	8,653.		7,886.	2,115.
S GIACOPPA CORP	100,000.				6,200.	1,450.
T UNITED STATES SENATE	12,963.	3,847.	696.		804.	188.
TOTALS	720,087.	144,977.	43,987.		28,965.	12,122.

## FORM 1040 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 9

JOSEPH R. BIDEN JR.

CELTICCAPRI CORP

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	6,430.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	145,833.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	
4	DIVIDE LINE 2 BY LINE 3	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	
6	LINE 4 TIMES LINE 5	
7	LINE 2 MINUS LINE 6	
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	145,833.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	145,833.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	6,430.

FORM 1040	EXCESS SOCIAL SECURITY TAX WORKSHEET	STATEMENT 10
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	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$7,886.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	16,576.	12,389.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 62		
3. ADD LINES 1 AND 2	16,576.	12,389.
4. SOCIAL SECURITY TAX LIMIT	7,886.	7,886.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 71.	8,690.	4,503.

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT 11
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T S DESCRIPTION	AMOUNT
S NORTHERN VIRGINIA COMMUNITY OFFICE OF THE CONTROLLER	14,037.
T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	95,923.
T CELTICCAPRI CORP	31,170.
T UNITED STATES SENATE	3,847.
S PNCBANK, NATIONAL ASSOCIATION	60.
S OFFICE OF PENSIONS	2,738.
T OFFICE OF PERSONNEL MANAGEMENT	21,539.
T WITHHOLDING FROM FORM 1099-SSA	7,344.
FORM 8959, LINE 24	1,540.
TOTAL TO FORM 1040, LINE 64	178,198.

FORM 1040	OTHER TAXES	STATEMENT 12
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DESCRIPTION	AMOUNT
FROM FORM 8959	4,325.
FROM FORM 8960	563.
TOTAL TO FORM 1040, LINE 62	4,888.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 13
DESCRIPTION		AMOUNT
OFFICE OF PENSIONS		615.
FROM K-1 - CELTICCAPRI CORP		3,298.
NORTHERN VIRGINIA COMMUNITY OFFICE OF THE CONTROLLER		4,571.
TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA		30,067.
CELTICCAPRI CORP		8,653.
UNITED STATES SENATE		696.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - TAXPAYER		290.
DELAWARE 4TH QTR ESTIMATE PAYMENTS - TAXPAYER		315,000.
CALIFORNIA FORM 592-B WITHHOLDING		43,750.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE		958.
DELAWARE 4TH QTR ESTIMATE PAYMENTS - SPOUSE		315,000.
TOTAL TO SCHEDULE A, LINE 5		722,898.

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 14
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
CATHOLIC DIOCESE OF WILMINGTON		25,000.	
NORTHERN VIRGINIA COMMUNITY			
COLLEGE EDUCATION FOUNDATION, INC.		11,200.	
ST. JOSEPH ON THE BRANDYWINE		25,000.	
UNITED SERVICE ORGANIZATIONS, INC.		862.	
WESTMINSTER PRESBYTERIAN CHURCH		1,600.	
WEST END NEIGHBORHOOD HOUSE, INC.		50,000.	
MOTORCYCLE RELIEF PROJECT		2,000.	
UNITED JEWISH FEDERATION OF CHICAGO		180,000.	
DELAWARE BOOTS ON THE GROUND		10,000.	
BOYS AND GIRLS CLUBS OF THE VIRGIN ISLANDS		5,000.	
SANDY HOOK PROMISE FOUNDATION, INC.		5,000.	
DELAWARE ASSOCIATION OF POLICE		100.	
KINGSWOOD COMMUNITY CENTER, INC.		160,000.	
DELAWARE CENTER FOR JUSTICE, INC.		120,000.	

JOSEPH R. BIDEN JR. & JILL T. BIDEN

DELAWARE DIVISION OF PARKS AND RECREATION	2,000.	
THE JOSEPH BIDEN FOUNDATION	100,000.	
COMMUNITY LEGAL AID SOCIETY, INC.	50,000.	
HUMAN RIGHTS CAMPAIGN FOUNDATION	25,000.	
MISSION K9 RESCUE	3,000.	
SAVE THE CHILDREN FOUNDATION, INC.	15,000.	
CRANSTON HEIGHTS FIRE COMPANY NO. 1	15,000.	
DELAWARE TECHNICAL COMMUNITY COLLEGE EDUCATIONAL FOUNDATION	50,000.	
NANTUCKET DREAMLAND FOUNDATION	5,000.	
BEAU BIDEN FOUNDATION FOR THE PROTECTION OF CHILDREN	150,000.	
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS	3,000.	
SUBTOTALS	1,013,762.	
TOTAL TO SCHEDULE A, LINE 16		1,013,762.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT 15
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.	1,774,195.
2.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28 AND ANY QUALIFIED CONTRIBUTIONS INCLUDED ON LINE 16.	0.
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1.	1,774,195.
4.	MULTIPLY LINE 3 BY 80% (.80).	1,419,356.
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	11,031,309.
6.	ENTER \$313,800 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$287,650 IF HEAD OF HOUSEHOLD; \$261,500 IF SINGLE; OR \$156,900 IF MARRIED FILING SEPARATELY.	313,800.
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5.	10,717,509.
8.	MULTIPLY LINE 7 BY 3% (.03).	321,525.
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.	321,525.
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.	1,452,670.

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT 16
DESCRIPTION		AMOUNT
GROSS RECEIPTS		862.
TOTAL TO SCHEDULE C-EZ, LINE 1		862.



SCHEDULE SE	NON-FARM INCOME	STATEMENT 17
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DESCRIPTION	AMOUNT
AUTHOR	862.
TOTAL TO SCHEDULE SE, LINE 2	862.

FORM 6251	PASSIVE ACTIVITIES	STATEMENT 18
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NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
COTTAGE - WILMINGTON, DE	SCH E	11,319.	11,319.	
TOTAL TO FORM 6251, LINE 19				

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 19
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CELTICCAPRI, CORP	-9,490,857.
GIACOPPA CORP	-557,882.
AMOUNT TO FORM 8960, LINE 4B	-10,048,739.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 20
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DESCRIPTION	AMOUNT
DELAWARE	
CELTICCAPRI CORP	8,653.
UNITED STATES SENATE	696.
4TH QUARTER ESTIMATED PAYMENT	315,000.
TOTAL TO STATE FORM 8960, LINE 10	324,349.

JOSEPH R. BIDEN JR. & JILL T. BIDEN

FORM 8960

STATE INCOME TAX PAYMENTS

STATEMENT 21

DELAWARE

DESCRIPTION

AMOUNT

OFFICE OF PENSIONS

615.

4TH QUARTER ESTIMATED PAYMENT

315,000.

TOTAL TO STATE FORM 8960, LINE 10

315,615.

FORM 8582

## ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 22

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
COTTAGE -					
WILMINGTON, DE	11,319.	0.		11,319.	
TOTALS	11,319.	0.		11,319.	

FORM 8582

## SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 23

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X COTTAGE -	SCH E					
WILMINGTON, DE		11,319.		11,319.		
TOTALS		11,319.		11,319.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL						